

TAB 194

AHERF
06/30/97

Working Paper Name: Bucks - Contractual Allowance 6/30/97
Working Paper Reference: 0053-52
Working Paper Type ☒: OLE

ALLEGHENY UNIVERSITY HOSPITALS, BUCKS COUNTY
RESERVE FOR ALLOWANCE CALCULATIONS - INPATIENT
FOR THE MONTH OF JUNE 1997

☒ **Completed**

Completed By: Kristen Heinlein
Last Modified By: Christa L. Porter

Date: 08/27/97 09:37:14 AM
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☐ **Reviewed**

Christa L. Porter

☐ **Mark for Deletion**

Modification History:

Kristen Heinlein

CL 013772

ALLEGHENY UNIVERSITY HOSPITALS, BUTTS COUNTY
RESERVE FOR ALLOWANCE CALCULATIONS - INPATIENT
FOR THE MONTH OF JUNE 1997

USING SMS DIVISION

ACUTE PER CASE BASIS	PA MA (A)	MA-MA APPS (U 10-12)	TOTAL MA	CHAMPUS (C11)	MEDICARE (M)	NO FAULT (W1,2,5,9)	ALLOCATION	MA APPS (U 10-12)
Inhouse	0	0	0	0	0	0	Inhouse	0
DNFB	0	0	0	0	0	0	DNFB	0
Total A/R	34,293	8,001	42,294	0	842,507	0	Total A/R	10,001
Inhouse	8	2	8	0	36	0	Inhouse	2
DNFB	0	0	0	0	0	0	DNFB	0
Less: Babies DCH w/AMOM	0	0	0	0	0	0		
Total # of Cases	8	2	8	0	36	0	# Cases	2
Less: Prescriptions	0	0	0	0	1	0	# days	3
Net # of Cases	8	2	8	0	35	0	MA %	80.0%
Reimbursement Rate	3,012	3,012	0	2,104	5,893	4,182	SELF %	20.0%
Reimbursement Amount	18,072	4,819	0	0	204,255	0		
Reserve Amount	16,221	3,182	18,403	0	838,254	0		
ACUTE PER DIEM BASIS:	47.3% BLUE CROSS (B,P33-43)	30.8% US HEALTHCARE (H64-72,H63,P64-80)	43.9% OTHER MAO (H&P)	KEYSTONE (H79,PS1)	73.5% COMMERCIAL (C-OTH)	WORKERS COMP (W-50/53,OTHER)	TOTAL COMMERCIAL	DR CONTRACT (D)
Inhouse	0	0	0	0	0	0	0	0
DNFB	0	0	0	0	0	0	0	0
Total A/R	49,724	210,305	204,050	17,208	5,801	30,882	36,483	0
Total # of Days	23	87	81	8	4	4	8	0
Less: Babies DCH w/AMOM	4	3	3	0	0	0	0	0
Adjusted Babies	19	64	58	4	4	4	8	0
Reimbursement Rate	782	822	708	748	1,353	1,305	1,329	30.0%
Reimbursement Amount	14,836	52,406	41,122	4,456	5,412	5,220	10,832	0
Reserve Amount	34,865	157,887	182,828	12,720	389	25,462	25,851	0
ACUTE PER DIEM BASIS:	70.1% DC33 (P22)	75.0% SELF (U10/99,OTHER)	79.8% SELF-MA APP (U)	73.9% TOTAL SELF	8.7% CHARITY CARE (F)	83.0% MANAGED MA (M)	70.9% P & F (H37)	
Inhouse	0	0	0	0	0	0	0	0
DNFB	0	0	0	0	0	0	0	0
Total A/R	0	20,320	2,000	22,320	0	37,827	0	0
Total # of Days	0	11	1	12	0	18	0	0
Reimbursement Rate	782	883	0	527	0	856	2,390	0
Reimbursement Amount	0	8,483	0	8,483	0	18,284	0	0
Reserve Amount	0	10,827	2,000	12,827	0	21,683	0	0
		53.3%	100.0%	57.5%		57.1%		

CL 013773

7:51 AM

USING SMS INVISION

REHAB PER DIEM BASIS:	MEDICARE (M)	REHAB PER DIEM BASIS:	NO FAULT (W1-99)						
Inhouse	0	Inhouse	0						
DNFB	0	DNFB	0						
Total A/R	74,015	Total A/R	0						
DAYS	31	DAYS	0						
Total # of DAYS	31	Total # of DAYS	0						
Reimbursement Rate	727 double check rate - changed in apt	Reimbursement Rate	80.00%						
Reimbursement Amount	22,537	Reimbursement Amount	0						
Reserve Amount	51,478	Reserve Amount	0						
	89.8%								
REHAB PER DIEM BASIS:	PA MA (A)	MA/MA APPS (U10-12)	TOTAL MA	COMMERCIAL (C-OTH)	US HLTHCARE (H66-72,N63,P64-92)	OTHER HMO (H&P)	KEYSTONE (H32,P51)	ALLOCATION	MA APPS (U10-12)
Inhouse	0	0	0	0	0	0	0	Inhouse	0
DNFB	0	0	0	0	0	0	0	DNFB	0
Total A/R	0	0	0	0	10,102	8,639	3,671	Total A/R	0
Total # of Days	0	0	0	0	4	3	2	Inhouse	0
	0	0	0	0	0	0	0	DNFB	0
	0	0	0	0	4	3	2	# cases	0
Reimbursement Rate	\$17	\$17	\$17	1,353	622	709	\$40	# days	0
Reimbursement Amount	0	0	0	0	3,284	2,127	1,290	MA %	80.0%
Reserve Amount	0	0	0	0	8,814	4,532	2,381	SELF %	20.0%
					47.3%	64.1%	63.1%		
REHAB PER DIEM BASIS:	SELF-MA APP (U)	BLUE CROSS (L,P33-43)	WORKERS COMP (W)	MANAGED MA (M)	REHAB % OF CHARGES:	CHAMPUS (C11)	REHAB % OF CHARGES:	DC33 (P22)	
Inhouse	0	0	0	0	Inhouse	0	Inhouse	0	
DNFB	0	0	0	0	DNFB	0	DNFB	0	
Total A/R	0	0	3,111	0	Total A/R	0	Total A/R	0	
Total # of Days	0	0	3	0	Reimbursement Rate	100%	Reimbursement Rate	782	
Reimbursement Rate	0	782	1,309	858	Reimbursement Amount	0	Reimbursement Amount	0	
Reimbursement Amount	0	0	3,915	0	Reserve Amount	0	Reserve Amount	0	
Reserve Amount	0	0	1,198	0					
			23.4%						

[illegible]

AHERF
06/30/97

Working Paper Name: Elkins - Contractual Allowance 6/30/97
Working Paper Reference: 0053-54
Working Paper Type: OLE

ALLEGHENY UNIVERSITY HOSPITALS, ELKINS PARK
RESERVE FOR ALLOWANCE CALCULATIONS - INPATIENT
For the Month of June 1997

☒ **Completed**

Completed By: Kristen Heinlein **Date:** 08/27/97 09:56:15 AM
Last Modified By: Christa L. Porter **Date:** 09/10/97 04:34:07 PM

☐ **Reviewed**

Christa L. Porter

☐ **Mark for Deletion**

Modification History:

Kristen Heinlein

CL 013778

REHAB PER Diem BASIS:	NO FAULT (W1,3,5,99)
Inhouse	0
DNFB	0
Total A/R	1,077
Inhouse	1
DNFB	0
Total # of Days	1
Reimbursement Rate	519
Reimbursement Amount	519
Reserve Amount	550

REHAB PER DIEM BASIS:	PA MA (A)	MA-MA APPS (U10-12)	TOTAL MA	COMMERCIAL (C)	US HLTHCRE (H68-72,P64-90)	OTHER HMO (H&P)	KEYSTONE (H39-42,P51)		MA APPS (U10-12)	
Inhouse	0	0	0	0	0	0	0	Inhouse	0	
DNFB	0		0	0	0	0	0	DNFB	0	
Total A/R	70,891	0	70,891	47,579	38,205	1,386	30,699	Total A/R	0	
Total # of Days	36		36	24	17	1	14	Inhouse	0	
	0	0	0	0	0	0	0	DNFB	0	
	36	0	36	24	17	1	14	# cases	0	
Reimbursement Rate	402	402	402	1,437	875	723	640	# days	0	
Reimbursement Amount	14,472	0	14,472	34,968	15,575	723	8,960	MA %	60.0%	
Reserve Amount	56,419	0	56,419	12,611	21,830	663	21,739	SELF %	20.0%	
	79.59%		79.59%	26.51%	56.62%	47.84%	70.81%			
REHAB PER DIEM BASIS:	SELF-MA APP (U)	SELF (U)	TOTAL SELF	BLUE CROSS (B.P33-45)	DIRECT CONTR (D)	POLICE & FIRE WORKERS' COMP (H57)	(W)	MCP CARE (DC 33) (P22)	MEDICARE (M)	MANAGED MA (N)
Inhouse	0	0	0	0	0	0	0	0	0	0
DNFB	0	0	0	0	0	0	0	0	0	0
Total A/R	0	51,279	51,279	2,303	0	0	0	0	375,442	16,075
Total # of Days	0	25	25	2	0	0	0	0	182	6
Reimbursement Rate	0	550	550	950	30.0%	760	748	858	473	765
Reimbursement Amount	0	13,750	13,750	1,916	0	0	0	0	88,086	4,590
Reserve Amount	0	37,529	37,529	387	0	0	0	0	289,356	11,485
		73.19%	73.19%	16.80%					77.07%	71.45%

CL 013780

ALLEGHENY UNIVERSITY HOSPITALS, ELKINS PARK DIVISION

SUMMARY OF A/R & RESERVE BALANCES

BY FINANCIAL CLASS

For the Month of June 1997

A C&L notes that Self Pay should be deducted from the calculation because it is reserved 100% in the Allowance account.

Inhouse & DNFB Balances per "Financial Class Summary Totals" (PA3110.306) Focus Report
 Number of Cases per "Financial Class Summary Totals" (PA3110.306) Focus Report
 Number of Days per "Summary Inpatient/Not Final Billed by FIC" (PA3110.307)

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ALLEGHENY UNIVERSITY HOSPITALS, ELKINS PARK
RESERVE FOR ALLOWANCES - JOURNAL ENTRY VE002
INPATIENT
For the Month of June 1997

Description	Account	Center	Debit	Credit	F/C
Blue Cross Allow IP	7120103	95000211	486,505		(B,P33-45)
REHAB	7120403	95000211	387		
Medicare Allow IP	7120101	95000211	888,545		(M)
REHAB	7120401	95000211	289,356		
Medicaid Allow IP	7120102	95000211	18,681		(A,U10-12)
REHAB	7120402	95000211	56,419		
HMO PA Allow IP	7120104	95000211	130,705		(H66-72,P84-90)
REHAB	7120404	95000211	21,630		
Managed MA IP	7120111	95000211	155,359		(N)
REHAB	7120411	95000211	11,485		
Other HMO Allow IP	7120198	95000211	189,158		(H&P)
REHAB	7120498	95000211	663		
Keystone Allow IP	7120105	95000211	86,298		(H39-42,P51)
REHAB	7120405	95000211	21,739		
Commercial Allow IP	7120117	95000211	79,396		(C,W)
REHAB	7120417	95000211	13,169		
Other Allow IP (Dir Contract)	7120199	95000211	0		(D)
REHAB	7120499	95000211	0		
DC33 Allow IP	7120113	95000211	13,202		(P22)
REHAB	7120413	95000211	0		
Police & Fire Allow	7120118	95000211	0		(H57)
REHAB	7120418	95000211	0		
Reserve for Allow	1201900	95000211		2,462,788	
Subtotal			2,462,788	2,462,788	
Bad Debt Expense	8401100	95000211	13,235		(U)
Bad Debt Expense	8401400	95000211	37,529		
Reserve for Bad Debt	1204100	95000211		50,764	
Total			2,513,552	2,513,552	

Variance
ALLEGHENY UNIVERSITY HOSPITALS
ELKINS PARK
RESERVE FOR ALLOWANCE BALANCES
INPATIENT (1201900)

ALLEGHENY UNIVERSITY HOSPITALS
ELKINS PARK
RESERVE FOR ALLOWANCE BALANCES
OUTPATIENT (1202900)

	6/30/96	03/31/97	6/30/97
Reserve on IN/DNFB (Unbilled)	(2,039,367)	(3,000,245)	(2,462,788) 3
Reserve on Comm @ Gross	(97,296)	(105,425)	(76,869) IM
Reserve FB @ Gross			
Reserve on Charity Care			(5,113)
IP Revenue Adjustment			393,096
Correct L. Griffin DNFB Account			(29,918)
Reactivated A/R			(28,210)
DC33 Reserve on FB	(90,675)	(35,785)	(74,803) ▼
MA Apps ATB Rav	(151,955)	(446,342)	
IN/DNFB Outlier Adjustment			
Bal. Reserve for Allowances	(2,379,293)	(3,587,797)	(2,284,605) 53-2

	06/30/96	03/31/97	6/30/97
Reserve on Unbilled OP	(699,331)	(560,046)	(259,451)
Reserve on Invision & Patcom OP @ Gross	(10,247,734)	(9,221,772)	(4,694,613) A
P/A Adjustments-reserves on FB		(100,000)	(100,000) IM
Add'l reserve KHP & BC		(860,549)	
Reserve (5%) Commercial accts (Billed)			
Medicare With - hold			
General Accrual			
OP Revenue Adjustment			(36,826)
DC33 Reserve on FB	113	113	113 ▼
Reserve on FB/Late Charges			
MA Apps ATB Rav			
Adjust MA System Allow			

Bal. Reserve for Allowances

(10,946,952) (10,742,254) (5,090,777) 53-2

A Per Rollforward 4,694,613
Per O/P Contractual Calc. 4,640,781 53-39
Difference 53,832 Im

CL 013782

AHERF
06/30/97

Working Paper Name: HUH - Contractual Allowances 6/30/97
Working Paper Reference: 0053-55
Working Paper Type ☒: OLE

HAHNEMANN UNIVERSITY HOSPITAL
RESERVE FOR ALLOWANCE CALCULATIONS - INPATIENT
FOR THE MONTH OF JUNE 30, 1997

☒ **Completed**

Completed By: Kristen Heinlein
Last Modified By: Christa L. Porter

Date: 08/27/97 11:44:21 AM
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☐ **Reviewed**

Christa L. Porter

☐ **Mark for Deletion**

Modification History:

Kristen Heinlein

CL 013783

MAHNEMANN UNIVERSITY HOSPITAL
RESERVE FOR ALLOWANCE CALCULATIONS - INPATIENT
FOR THE MONTH OF JUNE 30, 1997

PER CASE BASIS:	MC ACUTE (F)	WORKER'S COMP (L)	MA-MA APPS (H)	MA ACUTE (G/K)	TOTAL MA		ALLOCATION MA APPS (H)
Inhouse	0,654,175	71,203	367,887	1,691,002	2,058,968	Inhouse	525,553
DNFB	2,744,830	82,016	74,310	290,045	364,355	DNFB	106,157
Total A/R	9,399,005	133,219	442,197	1,981,127	2,423,324	Total A/R	631,710
Inhouse	115	4	2	13	15	Inhouse	3
DNFB	168	13	3	17	20	DNFB	4
Total # of Cases	281	17	5	30	35	# cases	7
Less Preadmissions	(84)	(9)	0	(7)	(7)	# days	127
Net Cases	197	8	5	23	28	MA %	70.0%
Reimbursement Rate	16,576	9,872	7,585	7,585	0	SELF %	30.0%
Reimbursement Amount	3,265,413	78,970	37,168	174,464	0		
Reserve Amount	6,133,592	54,243	405,029	1,806,663	2,211,691		
	65.20%	40.72%	91.59%	91.19%	91.27%		

CL 013784

PER DIEM BASIS:	BLUE CROSS (A/B)	MC PSYCH (F)	US HLTHCARE (C)	MA PSYCH (G/H)	MAN. MAH.PASS (I)	OTHER HMO (J)	DC33 (364)	HUH SELECT (P)
Inhouse	2,959,843	288,385	1,835,824	149,183	723,446	5,479,024	0	0
DNFB	469,510	15,920	730,838	144,551	2,575	1,772,038	0	0
Total A/R	3,429,353	304,305	2,566,662	293,733	728,021	7,251,060	0	0
Total # of Days(IH & DNFB)	552	144	598	134	178	1,420	0	2
Reimbursement Rate	2,132	638	1,671	648	721	1,164	2,132	0
Reimbursement Amount	1,170,864	91,503	999,250	88,882	128,338	1,652,880	0	0
Reserve Amount	2,252,489	212,712	1,567,204	205,852	597,683	5,598,180	0	0
	65.60%	69.90%	61.06%	70.42%	82.32%	77.20%	0.00%	ERR
% OF CHARGE	COMM (E)	SELF-MA APP (H)	SELF (S)	TOTAL SELF	MISCELLANEOUS (N/A/Q)			
Inhouse	1,110,602	157,688	172,671	330,337	2,545			
DNFB	792,707	31,847	191,201	223,048	25,392			
Total A/R	1,903,310	189,513	363,872	553,385	27,937			
Reimbursement Rate	80.00%	10.00%	10.00%	10.00%	25.00%			
Reimbursement Amount	1,522,648	18,951	36,387	55,339	6,984			
Reserve Amount	380,662	170,502	327,485	498,047	20,953			

HAHNEMANN UNIVERSITY HOSPITAL
SUMMARY OF A/R & RESERVE BALANCES
BY FINANCIAL CLASS
FOR THE MONTH OF JUNE 30, 1997

	A/R BAL	RESERVES	ADDITIONAL ENTRIES	RESV BAL	
MC ACUTE	9,399,005	0,133,502	65.26%	6,133,593	3,265,412
WORKER'S COMP	133,219	54,243	40.72%	54,243	78,976
MA-MA APPS	442,197	405,029	91.59%	405,030	37,168
MA ACUTE	1,981,127	1,806,663	91.19%	1,806,663	174,463
BLUE CROSS	3,429,353	2,252,489	65.68%	2,252,489	1,176,863
MC PSYCH	304,305	212,712	69.90%	212,713	91,592
US HLTHCARE	2,568,482	1,567,204	61.06%	1,567,204	999,257
MA PSYCH	293,733	206,852	70.42%	206,852	86,881
MAH, MAH/PASS	726,021	597,683	82.32%	597,684	128,337
OTHER HMO	7,251,060	5,598,180	77.20%	5,598,181	1,652,879
HUH SELECT	0	0	0.00%	0	0
CONOM	1,903,310	380,662	20.00%	380,662	1,522,648
SELF-MA APP	189,513	170,562	90.00%	170,563	18,950
SELF	363,872	327,485	90.00%	327,486	36,386
MISCELLANEOUS	27,937	20,953	75.00%	20,954	6,984
DC33	0	0	ERR	0	0
TOTAL	29,011,114	19,734,308	0	19,734,318	9,276,796
INHOUSE TOTAL	21,683,335			68.02%	
DNFB TOTAL	7,347,779				
FIC SUMMARY TOTALS	29,011,114		Sum 1	498,049	
VARIANCE	0	NO FIC CODE	2	19,734,318	
			3	498,049	A
				19,236,269	A

Inhouse & DNFB Balances per "Financial Class Summary Totals" (PA3110.306) Focus Report
Number of Cases per "Financial Class Summary Totals" (PA3110.306) Focus Report
Number of Days per "Summary Inpatient/Not Final Billed by FIC" (PA3110.307) Focus Report

A. C&L notes that Self Pay should be deducted from the calculation because it is reserved 100% on the Allowance account.

CL 013786

HAHNEMANN UNIVERSITY HOSPITAL
RESERVE FOR ALLOWANCES - JOURNAL ENTRY
INPATIENT
FOR THE MONTH OF JUNE 30, 1997

Description	Account	Center	Debit	Credit
Blue Cross Allow IP	7120103	05000230	2,252,409	
Medicare Allow IP	7120101	05000230	6,348,308	
Medicaid Allow IP	7120102	05000230	2,418,545	
US Healthcare Allow IP	7120104	05000230	1,567,204	
Other HMO Allow IP	7120106	05000230	5,598,181	
Managed MA Allow IP	7120111	05000230	507,684	
Commercial Allow IP	7120117	05000230	380,662	
Worker's Comp Allow IP	7120117	05000230	54,243	
Other Allow IP	7120109	05000230	20,954	
HUH Select Allow IP	7120113	05000230	0	
Reserve for Allow	1201900	05000230		19,238,269
Subtotal			19,238,269	19,238,269
Bad Debt Expense	8401100	05000230	498,040	
Reserve for Bad Debt	1204100	05000230		498,040
Total			19,734,318	19,734,318
=====				
Variance			10	

* ENTRY BOOKED FOR EXPENSE IN ANOTHER ENTRY SEE J/E _____

CL 013787

DNFB CHARGES
FOR THE MONTH OF JUNE 30, 1997

FC	PSYCH	ACUTE CHARGES	TOTAL DNFB REPORT
A	13,021	455,080	469,510
C	0	730,838	730,838
E	0	792,707	792,707
F	15,020	2,744,830	2,760,750
G	144,551	188,273	332,823
H	0	100,157	100,157
I	0	2,575	2,575
K	0	101,772	101,772
L	0	82,016	82,016
N	0	25,392	25,392
P	0	0	0
Q	0	0	0
S	37,431	153,770	191,201
S	35,908	1,730,038	1,772,036
TOTAL:	247,521	7,100,258	7,347,779

IPREV9

MEDICAID ACUTE
 MEDICAID PSYCHE
 MA-MA APPS
 MANAGED MA
 TITLE V
 CHAMPUS
 BLUE CROSS
 MEDICARE
 US HEALTHCARE
 OTHER HMO
 KEYSTONE
 HPARTNERS
 MCP CARE
 COMMERCIAL
 NO FAULT
 SELF
 SELF-MA APPS
 POLICE & FIRE
 OUTSIDE LAB
 CHARITY CARE

CL 013788

ALLEGHENY UNIVERSITY HOSPITALS
HAHNEMANN
RESERVE FOR ALLOWANCE BALANCES
INPATIENT (1201900)

09-Apr-97
03:45 PM

	6/30/96	3/31/97	6/30/97
Adjust Pharmacy GPR			
DC33 Reserves	(200,802)	(44,354)	(76,462)IM
Reserve on IH/DNFB (Unbl	(23,277,276)	(23,784,056)	(18,578,091)S
Reserve on Gross MA App	(573,189)	(1,192,204)	(1,825,437)IM
Reserve on Workers' Com	932,500	1,298,005	600,000
Reserve Specific High & A	322,150		
Reserve on Commercial 2	(1,542,457)	(1,102,667)	(943,338)
Reserve on MA @ Gross			
General Reserve	(83,354)	(83,354)	(83,354)
IP Revenue Adjustment			
Reserve on FB @ Gross			
Correct FB accts	2,018,134		
Accrue Cardiac Implants		900,000	900,000
Adj Cardiology UH & DNFB	823,745	672,164	678,228
Bal. Reserve for Allowanc	(21,580,549)	(23,336,466)	(19,326,456)S3-2

5 18,576,091
6 19,238,269
(660,178)C

C Normally Inhouse and DNFB are at gross. Patient Acctg. Interim billed a few Medicare accts before they were discharged. The system contractualized the accts and finance contractualized the accounts. Therefore, contractuals would have been overstated. Finance reversed the entry to contractualize these accts.

HAHNEMANN
RESERVE FOR ALLOWANCE BALANCES
OUTPATIENT (1202900)

09-Apr-97
03:45 PM

	6/30/96	3/31/97	6/30/97
Reserve on Gross Billed OP	(6,708,613)	(7,887,666)	(10,111,551)A
Reserve on Workers' Comp	(903,081)	(581,547)	
Reserve on Unbilled OP	(1,430,215)	(1,110,170)	(1,101,110)IM
General Reserve	1,053,560		
OP Revenue Adjustment			
PA Adj on FB UP	698	698	698
Reserve on accts FB @ Gross			
Bal. Reserve for Allowances	(7,987,551)	(9,778,695)	(11,211,963)S3-2
A Per Rollforward			10,111,551
Per O/P Contractual Calc.			9,172,255 S3-41
Difference			939,296 B

B The difference is due to a separate entry for the Keystone HMO. Keystone is billed in financial class 3. AHERF had to contractualize manually. Therefore, a separate entry was booked for the additional reserve.

CL 013789

AHERF
06/30/97

Working Paper Name: MCP - Contractual Allowances 6/30/97
Working Paper Reference: 0053-56
Working Paper Type ☒: OLE

MEDICAL COLLEGE HOSPITALS
MAIN CLINICAL CAMPUS
MCC - INPATIENT
MONTH ENDED JUNE 30, 1997
ANALYSIS OF RESERVES

☒ **Completed**

Completed By: Kristen Heinlein **Date:** 08/27/97 12:00:03 PM
Last Modified By: Christa L. Porter **Date:** 09/10/97 04:34:07 PM

☐ **Reviewed**

Christa L. Porter

☐ **Mark for Deletion**

Modification History:

Kristen Heinlein

CL 013790

MEDICAL COLLEGE HOSPITALS
MAIN CLINICAL CAMPUS
SELF-PAY AGING
MONTH ENDED JUNE 30, 1997

06-Oct-96
08:05 AM

1A
1B

SEQ 000
FINANCIAL

CLASS	CURRENT	+20	+40	+60	+120	+150	+180	+210	+363	TOTAL
S	480.00	0.00	1,906.00	0.00	0.00	0.00	0.00	0.00	(8,713.00)	(4,249.00)
C	90.00	(8,340.84)	0.00	736.00	0.00	4,811.12	0.00	(3,641.88)	(220,418.02)	(227,974.80)
W	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3	0.00	0.00	48.00	2,549.30	0.00	0.00	0.00	0.00	(13,843.33)	(11,294.03)
4	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(801.00)	(849.00)
5	325.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	325.00
H	172.00	0.00	0.00	1,133.00	0.00	0.00	0.00	0.00	(50,155.00)	(47,890.00)
O	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E	35,537.70	3,807.70	(758.20)	0.00	0.00	0.00	(50.00)	1,526.00	2,517.89	42,679.39
T	182.00	0.00	0.00	533.00	10,902.00	0.00	0.00	(11,720.00)	784.00	893.00
P	182.00	0.00	0.00	503.00	(3,490.17)	300.00	708.00	1,964.56	(198.84)	(8,921.45)
BAL A	15,737.00	3,709.54	10,252.00	4,790.66	1,770.00	2,260.00	(11,533.82)	191,081.54	74,219.19	202,294.41
BAL O	1,676.00	(16,762.89)	22,753.92	5,229.15	4,237.50	53,497.63	(38,342.54)	61,428.13	(182,471.42)	(86,732.30)
BAL S	112,255.00	124,227.17	51,540.53	60,273.24	145,288.00	209,005.10	23,435.00	241,674.43	(84,914.82)	883,786.55
T	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,162.37	2,162.37
BAL L	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
H&D (F.L.)	168,363.00	105,740.38	86,436.25	89,780.49	182,517.50	272,101.87	(31,513.18)	488,631.78	(473,683.54)	849,296.55
	168,363.00	105,740.38	86,436.25	89,780.49	182,517.50	272,101.87	(31,513.18)	488,631.78	(473,683.54)	849,296.55
BAL Y (ATB)	1,000,209.60	1,100,553.34	1,007,712.73	521,406.86	562,066.20	414,849.75	318,820.78	1,058,786.14	374,937.55	7,328,748.85
S, Y & A (HONFDB)	1,212,114.73									1,212,114.73
	3,079,324.33	1,100,553.34	1,007,712.73	521,406.86	562,066.20	414,849.75	318,820.78	1,058,786.14	374,937.55	8,539,861.70
B	94,783.43	12,702.00	5,395.00	0.00	8,050.00	0.00	0.00	0.00	(247,370.84)	(129,428.30)
M	10,892.43	(203.08)	2,307.00	21,878.00	(810.00)	0.00	0.00	2,377.00	4,311.36	40,853.73
BAL I	29,434.84	33,478.07	31,481.84	28,387.68	25,313.64	13,330.03	2,183.73	43,843.78	(7,850.07)	160,133.92
BAL V	3,843.97	5,581.07	11,746.00	4,911.88	28,678.18	(1,294.15)	0.00	7,321.25	(112,353.83)	(51,459.79)
Z	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	139,090.78	51,568.08	50,929.84	55,177.72	81,249.74	12,035.88	2,183.73	53,542.03	(483,285.38)	23,220.53
BAL F	0.00	0.00	400.00	(50.00)	1,330.00	825.00	1,178.00	18,148.40	108,168.28	129,290.68
TOTAL SP	3,388,780.14	1,318,281.78	1,145,478.92	656,317.07	808,253.44	700,012.50	291,378.35	1,628,129.35	(302,843.08)	9,541,769.47
ATB HLD 8	1,028,337.53	377,272.00	220,544.00	120,851.00	158,404.27	49,130.00	115,308.00	152,321.57	122,037.00	2,352,128.37
ATB HLD C	870,121.02	308,494.40	177,459.68	102,833.45	261,276.82	39,745.80	94,449.28	53,564.88	82,883.65	1,968,430.80
ATB HLD W	228,243.96	133,106.01	97,719.84	58,088.25	11,169.70	21,169.70	13,333.49	804.00	11,440.63	558,219.80
ATB HLD 3	185,668.38	35,849.40	94,412.39	42,544.21	41,832.26	91,569.07	0.00	2,333.00	2,375.09	487,182.87
ATB HLD 6	154,964.25	25,880.00	1,290.00	0.00	12,380.00	0.00	0.00	52,278.00	31,644.80	278,611.85
	1,518,998.21	494,221.41	380,852.01	301,266.01	309,788.74	122,483.57	107,362.75	110,082.88	128,358.19	3,283,453.77
SUB TOTAL	1,518,998.21	494,221.41	380,852.01	301,266.01	309,788.74	122,483.57	107,362.75	110,082.88	128,358.19	3,283,453.77
CH & OTHER	2,498,335.74	871,503.41	581,196.01	321,917.01	469,203.01	187,813.57	222,781.73	262,434.43	250,395.19	5,843,560.14
HONFDB & ATB	1,974,205.90	245,941.32	189,804.00	11,982.88	75,473.70	48,463.07	50,240.00	72,636.27	(1,783.13)	2,645,088.12
B	7,747.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	18,917.32	24,664.32
M	7,115,392.53	228,880.00	302,873.70	49,838.33	126,189.25	38,048.14	52,103.00	126,455.30	(298,596.77)	7,643,285.57
B	1,074,303.80	359,464.55	184,049.29	225,377.48	91,232.80	116,080.63	43,944.35	187,613.89	273,207.18	2,598,849.81
T	11,829.48	0.00	56,778.22	0.00	10,864.47	8,738.70	23,727.00	0.00	0.00	220,835.83
H	2,310,044.02	619,298.80	543,153.95	227,810.67	84,253.40	70,568.00	152,878.04	399,896.34	7,878.20	3,643,710.37
O	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,129.00	3,129.00
E	2,484,778.88	618,402.27	401,263.72	230,324.00	83,398.00	123,473.00	279,508.00	258,489.00	4,277.00	6,443,881.85
T	426,411.75	222,455.00	124,614.00	37,108.00	0.00	25,481.00	0.00	18,253.00	(21,428.40)	801,902.40
S	940,484.75	458,414.00	419,837.30	115,581.00	42,423.80	35,944.00	42,558.00	145,033.00	73,507.00	2,279,792.85
BAL Z	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	17,428,851.87	2,078,853.94	2,156,898.27	917,839.30	513,833.47	488,828.58	644,055.38	1,217,180.90	40,938.58	26,353,200.24
GRAND TOTAL	22,313,987.75	5,168,818.13	3,861,774.16	1,896,073.38	1,791,289.92	1,334,454.63	1,158,218.48	3,107,724.70	(91,509.31)	41,540,629.83

Y&A RESERVES	
CURRENT	168,363.00
# & CNFB	0.00
31-60	105,740.38
61-90	86,436.25
91-120	89,780.49
121-180	438,418.37
181-210	18,138.00
211-363	489,831.78
+363	(473,683.54)
TOTAL	849,296.55

C	0-180	1,757,930.97	0-30	235,243.80
	+180	220,507.89	+31	319,974.01
		1,968,438.96		558,219.80

MEDICAL COLLEGE HOSPITALS
MAIN CLINICAL CAMPUS
SELF-PAY AGING
MONTH ENDED JUNE 30, 1997

06-Oct-96
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F/C	In-house	DNFB	Total	ATB	Total
Patient Due (F.O.I.L.V)	0.00	0.00	0.00	151,254.58	151,254.58
Patient Due (A)	0.00	683,367.35	683,367.35	282,294.61	878,161.78
Patient Due (T)	0.00	53,744.80	53,744.80	7,328,748.85	7,382,493.65
Blue Cross (B.2)	610,563.35	736,009.35	1,346,572.70	1,196,881.35	2,543,454.05
Medicare (M)	2,597,590.74	2,349,809.70	4,947,400.44	2,737,040.86	7,684,441.30
Medical Ass. (P.T)	278,109.07	313,398.00	591,507.07	2,221,581.81	2,813,088.88
NP(MA)	154,821.40	91,643.80	246,465.20	2,028,268.83	2,274,734.03
Commercial (C)	63,223.00	152,581.00	215,804.00	1,542,680.28	1,758,484.28
Workers Comp (W)	0.00	84,854.00	84,854.00	473,563.99	558,417.99
No - Fault (F)	97,318.00	42,301.00	139,619.00	318,278.92	457,897.92
Contract Commercial (H)	100,804.25	0.00	100,804.25	178,158.80	278,963.05
HMO (D)	1,244,042.02	687,851.70	1,931,893.72	3,853,857.71	5,785,751.43
HMO CAP (E)	0.00	0.00	0.00	18,277.00	18,277.00
KeyStone East HMO (F)	1,161,459.86	474,593.00	1,636,052.86	2,900,518.38	4,536,571.04
Health Plan (G)	182,848.20	69,628.00	252,476.20	2,097,048.17	2,349,524.37
NP(Euro) (H)	145,502.30	23,908.00	169,410.30	633,085.15	802,495.45
Charity Care (I)	0.00	0.00	0.00	0.00	0.00
Self Pay (J)	122,975.00	350,327.80	473,302.80	843,786.55	1,317,089.35

MCBORSV.WND

CL 013791

(5)

Sub-total

8,771,063.19	8,118,413.10	12,837,490.29	29,833,116.55	41,540,612.85
41,540,612.85				
2.00				

MEDICAL COLLEGE HOSPITALS
MAIN CLINICAL CAMPUS
ANALYSIS OF SELF-PAY AGING
MONTH ENDED JUNE 30, 1997

06-Oct-98
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FINANCIAL CLASS	0-30	31-60	61-90	91-120	121-150	151-180	181-210	210-365	>365	TOTAL	
5	480.00	0.00	1,988.00	0.00	0.00	0.00	0.00	0.00	(8,715.00)	(4,249.00)	0.00
C	96.00	(9,340.84)	0.00	738.00	0.00	4,611.12	0.00	(3,662.88)	(220,418.08)	(227,974.68)	0.00
W	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3	0.00	0.00	48.00	2,549.50	0.00	0.00	0.00	0.00	(13,893.55)	(11,286.05)	0.00
6	0.00	0.00	0.00	0.00	0.00	0.00	0.00	152.00	(901.00)	(649.00)	0.00
8	328.00	0.00	0.00	1,153.06	0.00	0.00	0.00	321.00	(60,105.00)	(57,558.94)	0.00
H	672.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16,138.00	16,138.00	0.00
D	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E	35,537.00	3,907.70	(759.20)	0.00	0.00	0.00	(50.00)	1,526.00	2,517.89	42,679.39	0.00
7	192.00	0.00	0.00	535.05	10,902.00	0.00	0.00	(11,720.00)	784.00	693.05	0.00
P	192.00	0.00	603.00	(5,490.17)	300.00	708.00	(5,000.00)	1,964.56	(198.84)	(6,921.45)	0.00
BAL A (ATB @25%)	3,934.25	927.26	2,563.50	1,197.67	442.50	570.00	(2,888.91)	47,770.39	18,554.95	73,073.60	219,220.81
BAL G	1,676.00	(16,762.69)	22,755.92	5,229.15	4,257.50	55,497.65	(38,342.54)	81,428.13	(182,471.42)	(86,732.30)	0.00
BAL S	113,255.00	124,227.17	51,540.53	80,275.24	145,288.00	209,005.10	23,435.00	241,675.43	(84,914.92)	883,786.55	0.00
T	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,162.57	2,162.57	0.00
IN-HOUSE(F & S)	150,562.25	102,958.60	78,739.75	66,187.50	161,190.00	270,391.87	(22,846.45)	346,340.63	(529,348.40)	630,175.74	219,220.81
PLUS 25% OF A	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PLUS 25% OF S	171,466.84	171,466.84	171,466.84	171,466.84	171,466.84	171,466.84	171,466.84	171,466.84	171,466.84	171,466.84	0.00
PLUS A DNFB > 365	118,375.65	118,375.65	118,375.65	118,375.65	118,375.65	118,375.65	118,375.65	118,375.65	118,375.65	118,375.65	0.00
SUBTOTAL A/R	446,404.74	102,958.60	78,739.75	66,187.50	161,190.00	270,391.87	(22,846.45)	346,340.63	(529,348.40)	920,018.23	
RESERVE %	40.0%	45.0%	50.0%	60.0%	60.0%	70.0%	80.0%	90.0%	100.0%	38.5%	
RESERVE AMT	178,562	46,331	39,370	39,712	96,714	189,274	(18,277)	311,707	(529,348)	354,045	
ADD CREDIT BAL*	0	0	0	0	0	0	0	0	0	0	
TOTAL RESERVE	178,562	46,331	39,370	39,712	96,714	189,274	(18,277)	311,707	(529,348)	354,045	
BAL Y (ATB @ 25%)	1,831,687									1,831,687	
RESERVE %	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	
RESERVE AMOUNT	1,831,687	0	0	0	0	0	0	0	0	1,831,687	
BAL Y (HONDNFB)	53,745									53,745	
RECLASS TO NA	(40,309)									(40,309)	
SELF 25%	13,436									13,436	
CURRENT SELF (@25%)	13,436									13,436	
RESERVE %	80.0%									80.0%	
RESERVE AMOUNT	10,749	0	0	0	0	0	0	0	0	10,749	
SELF PORTION > 365	0									0	
RESERVE %	100.0%									100.0%	
RESERVE AMOUNT	0	0	0	0	0	0	0	0	0	0	
B	94,795.45	12,702.00	5,395.00	0.00	8,050.00	0.00	0.00	0.00	(247,370.84)	(126,428.39)	0.00
M	10,892.43	(203.08)	2,307.00	21,878.00	(810.00)	0.00	0.00	2,577.00	4,311.38	40,952.73	0.00
BAL I	29,458.94	33,476.07	31,481.94	28,387.88	25,333.84	13,330.03	2,893.73	43,643.78	(47,850.07)	160,155.92	0.00
BAL V	3,943.87	5,591.07	11,748.00	4,911.86	28,878.10	(1,284.15)	0.00	7,321.25	(112,355.83)	(51,459.73)	0.00
2	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	139,090.79	51,568.06	50,929.94	55,177.72	61,249.74	12,035.88	2,893.73	53,542.03	(403,265.36)	23,220.53	0.00
RESERVE %	18.0%	18.0%	21.0%	30.0%	35.0%	35.0%	41.0%	41.0%	41.0%	248.8%	
RESERVE AMT	22,255	9,282	10,695	18,553	21,437	4,213	1,188	21,952	(165,339)	(57,785)	
BAL F	0.00	0.00	400.00	(50.00)	1,520.00	925.00	1,178.00	18,149.40	109,168.29	129,290.69	0.00
RESERVE %	30.0%	35.0%	40.0%	60.0%	65.0%	65.0%	70.0%	70.0%	70.0%	69.8%	
RESERVE AMT	0	0	160	(30)	988	601	825	11,305	76,418	90,268	
RESV ON REV ACCRUAL										167,332	
ADDTL RESV PAT. ACCTG										0	
TOTAL A/R NET	2,430,818.47	154,524.60	130,069.69	121,315.22	223,959.74	283,352.75	(18,774.72)	418,032.06	(823,445.47)	2,917,652.39	
TOTAL RESERVES	2,043,252	55,613	50,225	56,238	119,139	194,088	(18,266)	344,963	(618,269)	2,396,334	
RESERVE % A/R-NET	84.1%	36.0%	38.6%	46.4%	53.2%	68.5%	86.6%	82.9%	75.1%	82.1%	

MCCBDRSV WK3

CL 013793

MEDICAL COLLEGE HOSPITALS
MAIN CLINICAL CAMPUS
ANALYSIS OF SELF-PAY AGING
MONTH ENDED JUNE 30, 1997

06-Oct-98
06:05 AM

FINANCIAL CLASS	0-30	31-60	61-90	91-120	121-150	151-180	181-210	210-365	>365	TOTAL	
S	490.00	0.00	1,966.00	0.00	0.00	0.00	0.00	0.00	(8,715.00)	(4,249.00)	0.00
C	96.00	(9,340.84)	0.00	736.00	0.00	4,611.12	0.00	(3,602.85)	(220,418.06)	(227,974.68)	0.00
W	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3	0.00	0.00	48.00	2,548.50	0.00	0.00	0.00	0.00	(13,883.53)	(11,286.03)	0.00
8	0.00	0.00	0.00	0.00	0.00	0.00	0.00	152.00	(801.00)	(649.00)	0.00
H	538.00	0.00	0.00	0.00	0.00	0.00	0.00	6,886.00	0.00	7,414.00	0.00
D	672.00	0.00	0.00	1,153.08	0.00	0.00	0.00	321.00	(60,105.00)	(57,958.94)	0.00
E	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16,138.00	16,138.00	0.00
7	35,537.00	3,907.70	(759.20)	0.00	0.00	0.00	(50.00)	1,528.00	2,517.89	42,679.29	0.00
P	192.00	0.00	0.00	535.05	10,902.00	0.00	0.00	(11,720.00)	754.00	693.05	0.00
BAL A (ATB @25%)	192.00	0.00	603.00	(5,490.17)	300.00	706.00	(5,000.00)	1,984.58	(198.84)	(8,921.45)	0.00
BAL G	3,934.25	927.28	2,585.50	1,197.87	442.50	570.00	(2,688.91)	47,770.39	18,554.95	73,073.60	219,220.81
BAL S	1,876.00	(18,762.00)	22,755.92	5,229.15	4,257.50	55,497.65	(38,342.54)	61,428.12	(182,471.42)	(86,732.30)	0.00
T	113,255.00	124,227.17	51,540.53	60,275.24	145,288.00	209,005.10	23,433.00	241,675.43	(84,914.92)	683,766.55	0.00
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,162.57	2,162.57	0.00
	156,562.25	102,958.60	78,739.75	66,187.50	181,190.00	270,391.87	(22,848.45)	346,340.83	(529,348.40)	830,175.74	219,220.81
IN-HOUSE(F & S)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PLUS 25% OF A	171,466.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	171,466.84	0.00
PLUS 25% OF S	118,375.65	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	118,375.65	0.00
PLUS A DNFB > 365	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL A/R	448,404.74	102,958.60	78,739.75	66,187.50	181,190.00	270,391.87	(22,848.45)	346,340.83	(529,348.40)	920,018.23	
RESERVE %	40.0%	45.0%	50.0%	60.0%	60.0%	70.0%	80.0%	90.0%	100.0%	38.5%	
RESERVE AMT	178,562.0	46,331.0	39,370.0	99,712.0	96,714.0	189,274.0	(18,277.0)	311,707.0	(529,348.0)	354,045.0	
ADD CREDIT BAL*	0	0	0	0	0	0	0	0	0	0	
TOTAL RESERVE	178,562.0	46,331.0	39,370.0	99,712.0	96,714.0	189,274.0	(18,277.0)	311,707.0	(529,348.0)	354,045.0	
BAL Y (ATB @ 25%)	1,831,887	0	0	0	0	0	0	0	0	1,831,887	
RESERVE %	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	
RESERVE AMOUNT	1,831,887	0	0	0	0	0	0	0	0	1,831,887	
BAL Y (HON/FB)	53,745	0	0	0	0	0	0	0	0	53,745	
RECLASS TO MA	(40,309)	0	0	0	0	0	0	0	0	(40,309)	
SELF 25%	13,436	0	0	0	0	0	0	0	0	13,436	
CURRENT SELF (@25%)	13,436	0	0	0	0	0	0	0	0	13,436	
RESERVE %	80.0%	0	0	0	0	0	0	0	0	80.0%	
RESERVE AMOUNT	10,749	0	0	0	0	0	0	0	0	10,749	
SELF PORTION > 365	0	0	0	0	0	0	0	0	0	0	
RESERVE %	100.0%	0	0	0	0	0	0	0	0	100.0%	
RESERVE AMOUNT	0	0	0	0	0	0	0	0	0	0	
B	94,793.45	12,702.00	5,395.00	0.00	8,050.00	0.00	0.00	0.00	(247,370.84)	(128,428.39)	0.00
M	10,892.43	(203.08)	2,307.00	21,878.00	(810.00)	0.00	0.00	2,577.00	4,311.38	40,952.73	0.00
BAL I	29,452.94	33,478.07	31,481.94	28,387.88	25,333.84	13,300.03	2,893.73	43,843.78	(47,850.07)	180,155.82	0.00
BAL V	3,943.97	5,591.07	11,746.00	4,911.88	28,878.10	(1,294.15)	0.00	7,321.25	(112,355.83)	(51,459.73)	0.00
2	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	130,000.79	51,568.06	50,929.94	55,177.72	81,249.74	12,033.88	2,893.73	53,542.03	(403,263.38)	23,220.53	0.00
RESERVE %	18.0%	18.0%	21.0%	30.0%	35.0%	33.0%	41.0%	41.0%	41.0%	-248.8%	
RESERVE AMT	22,235	9,283	10,695	18,553	21,437	4,213	1,188	21,952	(165,330)	(57,785)	
BAL F	0.00	0.00	400.00	(50.00)	1,520.00	925.00	1,178.00	18,148.40	100,168.29	129,290.69	0.00
RESERVE %	30.0%	35.0%	40.0%	60.0%	65.0%	85.0%	70.0%	70.0%	70.0%	68.8%	
RESERVE AMT	0	0	160	(30)	888	801	825	11,305	78,418	90,268	
RESV ON REV ACCRUAL	0	0	0	0	0	0	0	0	0	0	
ADDTL RESV PAT ACCTG	0	0	0	0	0	0	0	0	0	0	
TOTAL A/R NET	2,430,818.47	154,524.68	130,069.89	121,315.22	223,958.74	283,352.75	(18,774.72)	410,032.06	(823,445.47)	2,917,852.39	
TOTAL RESERVES	2,043,252	53,813	50,225	58,236	119,130	194,088	(18,268)	344,983	(818,208)	2,398,334	
RESERVE % A/R-NET	84.1%	36.0%	38.6%	48.4%	53.2%	68.5%	88.8%	82.9%	75.1%	82.1%	

NOTE: Refer to call AG 213

MEDICAL COLLEGE HOSPITALS
MAIN CLINICAL CAMPUS
UCC - INPATIENT
MONTH ENDING JUNE 30, 1997
ANALYSIS OF RESERVES

06-Oct-98
08:03 AM

10

PPCARRESERVE-AG

PER CASE BASIS

GROSS CHARGES (IH & DNFB)

ADJUSTED GROSS CHARGES

LESS NEWBORNS

NET DAYS

REIMBURSEMENT RATE

NET REIMBURSEMENT

HAZO H	HAZO D	KEYSTONE EAST E	HEALTH PARTNERS S	MCP - CARE TOS TOS	HEALTH PASS S	BLUE CROSS S & F	PPO 7 (SHE 753)
1,801,803.72	0.00	1,806,052.06	246,215.00	82,117.00	262,492.20	1,348,862.90	107,383.30
1,801,803.72	0.00	1,806,052.06	246,215.00	82,117.00	262,492.20	1,348,862.90	107,383.30
243 0	0 0	226 S	NA S	NA S	NA S	191 4	NA S
243	0	221	56	18	48	187	17
1,962.00	0.00	1,222.00	1,187.00	1,823.00	1,062.00	1,823.00	1,772.00
474,238.00	0.00	370,063.00	65,836.00	38,537.00	52,538.00	358,801.00	30,124.00
1,457,557.72	0.00	1,365,900.86	180,440.00	21,580.00	210,454.20	987,061.00	77,258.30
TOTAL HAZO RES							
75.45%		83.42%	73.27%	41.18%	80.18%	73.30%	71.86%

HAZO REGULAR JOURNAL ENTRY

KEYSTONE JOURNAL ENTRY

HATH PRTH JOURNAL ENTRY

PER CASE BASIS

GROSS CHARGES (IH & DNFB)

FC "A" IH & DNFB

FC "A" (See MA APPS Section)

FC "Y" IH & DNFB

FC "Y" (See MA APPS Section)

FC "S" (See MA APPS Section)

ADJUSTED GROSS CHARGES

DEBIT	CREDIT	HAZO CAP JOURNAL ENTRY	DEBIT	CREDIT	HAITH PASS JOURNAL ENTRY	DEBIT	CREDIT
7120104-85000210 1,457,558 0	0 1,457,558	1301123-85000210 1201100-85000210	0 0	0 0	7120111-85000210 1201100-85000210	210,454 0	0 210,454
DEBIT	CREDIT	MCP CARE JOURNAL ENTRY	DEBIT	CREDIT	BLUE CROSS JOURNAL ENTRY	DEBIT	CREDIT
7120103-85000210 1,365,901 0	0 1,365,901	7120115-85000210 1201100-85000210	102,839 0	0 102,839	7120103-85000210 1201100-85000210	887,062 0	0 887,062
DEBIT	CREDIT	MEDICARE JOURNAL ENTRY	DEBIT	CREDIT	MED ASSIST JOURNAL ENTRY	DEBIT	CREDIT
7120107-85000210 180,440 0	0 180,440	7120101-85000210 1201100-85000210	3,303,881 0	0 3,303,881	7120102-85000210 1201100-85000210	1,129,075 0	0 1,129,075
DEBIT	CREDIT	MED ASSIST JOURNAL ENTRY	DEBIT	CREDIT		DEBIT	CREDIT
7120105-85000210 1,365,901 0	0 1,365,901						

NUMBER OF CASES

FC "A" (See MA APPS Section)

FC "Y" (See MA APPS Section)

FC "S" (See MA APPS Section)

GROSS CASES

LESS PREAMPT CASES SEE PREAMPT ANALYSIS

FC "A" (See MA APPS Section)

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GROSS CASES

LESS PREAMPT CASES SEE PREAMPT ANALYSIS

121-150	0.00	35%	0.00	*218	53,542.03	41%	21,857.23
151-180	1,254.15	35%	432.96	*365	(103,268.26)	41%	(165,338.80)
181-210	0.00	41%	0.00				
211-265	0.00	41%	0.00		23,220.53		(57,786)
*365	457,576.74	41%	187,106.48				
SUBTOTAL RESERVE			326,424.18				
RESERVE ON FC "Y" IN DMFD & ATB			7,327,403.91	BAD DEBTS JOURNAL ENTRY,	DEBIT	CREDIT	
RESERVE ON FC "F"			90,208.23	HA DO NOT POST JE IN FY 1993	8,473.771	0	
RESERVE ON FC "B1 M V 2"			(57,785.13)	ESTIMATE BOOKED SEE BELOW	0	8,473.771	
JUNE 30, 1994 RESERVE ON REVENUE ACCRUAL			167,353.03				

8,172,771.18

CHARGE BASIS

COMMERCIAL (C) (Insurance Bal)

	BALANCE	%	RESERVE
INCHFB	217,784.00	20%	43,557
0-180	1,540,148.97	20%	308,029
+180	220,507.99	50%	110,254
	1,958,439.96		461,840

(Insurance Bal)

WORK COMP (W)

	BALANCE	Days	per claim%	RESERVE
INCHFB	84,854.00	9	2.000	58,014
0-30	153,501.00		50%	76,750
+31	219,974.01		50%	109,987
	458,329.01			244,751

NO FAULT (F) (Insurance Bal)

	CASE	BALANCE	%PER CASE	RESERVE
INCHFB	3	139,817.00	58,300	114,447
0-180		322,857.88	27%	87,172
+180		4,708.09	50%	2,354
		467,382.97		203,973

CONTRACT COMMERCIAL (B) (Insurance Bal)

	BALANCE	%	RESERVE
INCHFB	100,804.25	27%	27,217
0-180 ATB	83,783.00	27%	25,321
+180 ATB	85,527.00	50%	42,514
	270,114.25		95,052

TOTAL COMMERCIAL 765,854.41

CHARITY CARE (Z & L) (Insurance Bal)

	BALANCE	%	RESERVE
INCHFB	0.00	100%	0
ATB	0.00	100%	0
	0.00		0

TOTAL CHARITY CARE 0.00

COMMERCIAL & OTHER JOURNAL ENTRY

7120117-06000210
1201000-06000210

DEBIT CREDIT
781,837 0 7120115-06000210
0 781,837 1201000-06000210

DEBIT CREDIT
203,973 0 7120198-06000210
0 203,973 1201000-06000210

DEBIT CREDIT
05,062 0
0 05,062

CHARITY CARE JOURNAL ENTRY

7103100-06000210
1201000-06000210

0 0
0 0

MOORESV.WHO

CL 013797

MEDICAL COLLEGE HOSPITALS
 MAIN CLINICAL CAMPUS
 MCC - INPATIENT
 MONTH ENDED JUNE 30, 1997
 BALANCE OF RESERVES

MAO-REGULAR
 MAO-CAPITATED
 KEYSTONE EAST
 HEALTH PARTNERS
 MCP CARE
 MEDICARE
 MEDICAL ASSISTANCE
 BLUE CROSS
 COMMERCIAL & OTHER
 HEALTHPASS
 NO-FAULT
 OTHER MAO
 CHARITY CARE
 FINAL BILLS @ GROSS - BX
 FINAL BILLS @ GROSS - MC
 FINAL BILLS @ GROSS - LA

BALANCE IN AUG 1701900-05000210

MONTH END RESERVE	PREADMIT RESERVE	TOTAL RESERVE	ENTRY VO002
1,457,558	3,433	1,460,991	7120104 - 05000210
0	0	0	7120123 - 05000210
1,365,901	2,017	1,367,918	7120105 - 05000210
180,440	0	180,440	7120107 - 05000210
25,540	708	26,248	7120113 - 05000210
3,303,801	5,021	3,308,822	7120101 - 05000210
1,139,078	337	1,139,415	7120102 - 05000210
987,063	1,881	988,944	7120103 - 05000210
781,837	0	781,837	7120117 - 05000210
210,454	456	210,910	7120111 - 05000210
203,973	0	203,973	7120115 - 05000210
172,311	0	172,311	7120108 - 05000210
0	0	0	7120100 - 05000210
0	0	0	
0	0	0	
9,808,071	13,851	9,821,922	1

PREADMIT CASES	100% RESERVE	TOTAL CHARGES
MAO-REGULAR		\$3,433
MAO-CAPITATED		30
KEYSTONE EAST		\$2,017
HEALTH PARTNERS		30
MCP CARE		\$708
MEDICARE		13,021
MEDICAL ASSIST		\$337
BLUE CROSS		\$1,881
COMM & OTHER		30
HEALTHPASS		\$456
NO-FAULT		30
OTHER MAO		30
SELF PAY		\$13,851
		\$14,008

CL 013798

MAIN CLINICAL CAMPUS
MCC - OUTPATIENT
ANALYSIS OF RESERVESSEQ NO 056
CLINIC RESERVES
MONTH ENDED JUNE 30, 199706-Oct-98
08.05 AM

ALL F/C'S @ ACCT BALANCE =====	Acct. Bal. F/C "V"	Acct. Bal. F/C "S"	Acct. Bal. F/C "I"	Acct. Bal. F/C "G"	Total F/C V.S.I & G & R	Self-Pay Reserve
0-30	87,087.38	403,996.78	23,930.67	95,499.80	610,514.63	0.40 244,208
31-60	41,109.44	436,074.85	32,823.74	164,552.10	674,560.13	0.45 303,552
61-90	17,990.28	348,715.68	27,702.14	54,318.59	446,726.69	0.50 223,363
91-120	8,075.49	273,310.57	17,272.17	6,201.99	304,860.22	0.60 182,916
121-150	15,506.80	244,875.65	4,929.55	27,378.94	292,690.94	0.60 175,615
151-180	4,734.20	73,237.51	4,489.97	6,339.20	88,800.88	0.70 62,161
181-210	5,353.08	44,371.21	13,122.00	6,840.77	69,687.06	0.80 55,750
211-365	53,235.20	221,189.86	49,249.42	115,621.61	439,453.09	0.90 395,508
366-999	140,241.08	223,230.33	35,046.29	105,078.48	503,594.18	1.00 503,594
	373,332.95	2,267,002.44	208,565.95	581,829.48	3,430,887.82	2,146,664
F	PATIENT CONTRACTS				45,857.74	1.00 45,858
A	MA APPLICATION				117,438.00	1.00 117,438
Y	MA APPLICATION - LAWYER				396,542.64	1.00 396,543
					559,838.38	559,838

ALL F/C'S @ PATIENT BALANCE =====	PAT. BAL. ALL F/C'S	PAT. BAL. S. V.I.G.F.L.A.Y.Z	PAT. BAL. ALL OTHER F/C'S	Self-Pay Reserve
0-30	904,752.96	631,220.10	273,532.86	0.40 109,413
31-60	682,901.08	687,080.74	(24,159.68)	0.45 (10,872)
61-90	375,436.28	421,599.73	(46,163.45)	0.50 (23,082)
91-120	294,617.67	272,348.62	22,269.05	0.60 13,381
121-150	284,069.21	270,064.08	(5,994.85)	0.60 (3,597)
151-180	69,984.06	73,421.61	(3,437.55)	0.70 (2,406)
181-210	31,178.58	58,634.48	(27,457.91)	0.80 (21,966)
211-365	401,111.58	360,511.85	40,599.73	0.90 36,540
366-999	(83,776.28)	274,222.35	(357,998.63)	1.00 (357,999)
	2,920,273.11	3,049,083.52	(128,810.41)	(260,607)
			3,861,915.79	2,445,895

Self-pay
MONTH ENDED JUNE 30, 1997
N/A NO ENTRY

			Insurance Bal			
H	HMO REG	0-365 (ADJ BY SYSTEM EFFECTIVE 6/1/96)	1,744,320.57	0.00	0	
	>365		220,377.59	0.52	114,596	
			1,964,698.16	5.8%	114,596	1202900-95000210
D	HMO CAP		182,098.12	1.00	182,098	
					182,098	7130123-95000210
						1202900-95000210
E	KEYSTONE	0-120 (GROSS A/R EFFECTIVE 3/1/97)	2,951,553.52	0.64	1,888,994	
	121-365 (ADJ BY SYSTEM EFFECTIVE 6/1/96)		1,108,813.63	0.00	0	
	>365		340,081.97	0.64	217,652	
			4,400,449.12	47.9%	2,106,647	7130105-95000210
						1202900-95000210
5	HP-MA	0-210 (ADJ BY SYSTEM EFFECTIVE 3/1/96)	1,670,575.33	0.00	0	
	211-365		245,808.31	0.00	0	
	>365		343,245.91	0.72	247,137	
			2,259,629.55	10.9%	247,137	7130107-95000210
						1202900-95000210
7	MCP CARE	0-210 (ADJ BY SYSTEM EFFECTIVE 4/1/96)	912,336.96	0.00	0	
	211-365		98,783.43	0.00	0	
	>365		194,449.45	0.40	77,760	7130113-95000210
			1,205,569.84	6.5%	77,779.78	1202900-95000210
8	HLTH-PASS	< 365	2,219,728.92	0.70	1,553,810	
	> 365		237,884.34	0.70	166,519	
			2,457,613.26	70.0%	1,720,329	7130111-95000210

MCCBDRSV.WK3

CL 013799

CL 013800

8	0-120	(GROSS A/R EFFECTIVE 3/1/97)	1 751 221.61	0.53	928 147	Blue Cross
	121-365	(ADJ BY SYSTEM EFFECTIVE 3/1/96)	757.783.00	0.00	0	
	>365		1 234.045.37	0.53	654.044	
2			1.540 57	0.53	817	
			3,744,590.55		1,583,008.00	7130103-95000210
			=====		=====	1202900-95000210
	P & T > 365		127 379.88	0.81	103,178	
	P & T < 365		1,482,665.24	0.81	1,200,959	Med. Ass
	(CHECK WITH ROBIN REGARDING P35,P50)		1,610,045.12		1,304,137	7130102-95000210
			=====		=====	1202900-95000210
	HILL BURTON (L)		488.41	1.00	488	Charity Care
	CHARITY CARE (Z)		9,465.00	1.00	9,465	
			9,953.41		9,953	7113100-95000210
			=====		=====	1202900-95000210
	GRAND TOTALS		28,838,431		11,746,211	0.41
			=====		=====	
			28,836,431			
			=====			
			0			
			=====			

MEDICAL COLLEGE HOSPITALS
MCC - OUTPATIENT
MONTH ENDED JUNE 30, 1997

	ALL FC BALANCE	CHARITY CARE BALANCE	SELF PAY BALANCE	BALANCE PER G/L	
CLINIC	11,746,211	9,953	2,445,896	9,290,362	
EMER ROOM	0	0	0	0	
PRIV AMB	0	0	0	0	
ONCOLOGY	0	0	0	0	
SURGICAL	0	0	0	0	
FINAL BILLS				0	
REV ACCRUAL			142,330	0	
ADDTL RESV MC				0	
	11,746,211	9,953	2,588,225	9,290,362	A/C 1202900-95000210
	=====	=====	=====	=====	=====

MCC - OUTPATIENT
RESERVES ENTRY

	DR	CR	RESERVES	RECEIVABLE	RESERVE %
7130103 95000210	1,583.008	0 BLUE CROSS	1,583.008	3,744.591	42.3%
7130104 95000210	114.596	0 HMO REGULAR	114.596	1,964.698	5.8%
7130101 95000210	2,995.071	0 MEDICARE	2,995.071	4,218.409	71.0%
7130102 95000210	1,304.137	0 MEDICAID	1,304.137	1,610.045	81.0%
7130107 95000210	247.137	0 HEALTH PARTNERS	247.137	2,259.630	10.9%
7130199 95000210	180.330	0 MOTHER/INFANT CARE	180.330	180.330	100.0%
7130113 95000210	77.780	0 MCP CARE	77.780	1,205.570	6.5%
7130111 95000210	1,720.329	0 HEALTH PASS	1,720.329	2,457.613	70.0%
7130105 95000210	2,106.647	0 KEYSTONE	2,106.647	4,400.449	47.9%
7130123 95000210	182.098	0 HMO CAPITATED	182.098	182.098	100.0%
7130115 95000210	159.233	0 NO FAULT	159.233	241.262	66.0%
7130198 95000210	26.647	0 OTHER HMO	26.647	166.546	16.0%
7130117 95000210	699.996	0 COMMERCIAL	699.996	2,333.320	30.0%
7113100 95000210	9.953	0 CHARITY CARE	9.953	9.953	100.0%
1202900 95000210	0	11,406,962 OP RESVS	11,406,962	24,974,515	45.7%
	11,406,962	11,406,962			

MEDICAL COLLEGE HOSPITALS
MAIN CLINICAL CAMPUS
MCC - OUTPATIENT
ANALYSIS OF RESERVES

SEQ NO 051
EMER RM RESERVES
MONTH ENDED JUNE 30, 1997

06-Oct-98
08:05 AM

ALL F/C'S @ ACCT BALANCE =====	Acct. Bal F/C "V"	Acct. Bal. F/C "S"	Acct. Bal. F/C "I"	Acct. Bal. F/C "G"	Total F/C V.S.I & G	Self-Pay Reserve
0- 30	0.00	0.00	0.00	0.00	0.00	0.40 0
31- 60	0.00	0.00	0.00	0.00	0.00	0.45 0
61- 90	0.00	0.00	0.00	0.00	0.00	0.50 0
91-120	0.00	0.00	0.00	0.00	0.00	0.60 0
121-150	0.00	0.00	0.00	0.00	0.00	0.60 0
151-180	0.00	0.00	0.00	0.00	0.00	0.70 0
181-210	0.00	0.00	0.00	0.00	0.00	0.80 0
211-365	0.00	0.00	0.00	0.00	0.00	0.90 0
366-999	0.00	0.00	0.00	0.00	0.00	1.00 0
	0.00	0.00	0.00	0.00	0.00	0
F PATIENT CONTRACTS					0.00	1.00 0
A MA APPLICATION					0.00	1.00 0
Y MA APPLICATION - LAWYER					0.00	1.00 0
J MA REJECTS - EPPI					0.00	1.00 0
R MA REJECTS - LAWYER					0.00	1.00 0
					0.00	0

ALL F/C'S @ PATIENT BALANCE =====	PAT. BAL. ALL F/C'S	PAT. BAL. S. V,I,G,F,L,A,Y,Z	PAT. BAL. ALL OTHER F/C'S	Self-Pay Reserve
0- 30	0.00	0.00	0.00	0.40 0
31- 60	0.00	0.00	0.00	0.45 0
61- 90	0.00	0.00	0.00	0.50 0
91-120	0.00	0.00	0.00	0.60 0
121-150	0.00	0.00	0.00	0.60 0
151-180	0.00	0.00	0.00	0.70 0
181-210	0.00	0.00	0.00	0.80 0
211-365	0.00	0.00	0.00	0.90 0
366-999	0.00	0.00	0.00	1.00 0
	0.00	0.00	0.00	0 Self-pay
			0.00	0 MONTH ENDED JUNE 30,
				N/A NO ENTRY

MCCBDRSV.WK3

CL 013803

H	HMO REG			0.00	0.30	0	
H	HMO REG-CASES \$211	0	0.00		1.00	0	
						0	7130104-95000210
						=====	1202900-95000210
D	HMO CAP			0.00	1.00	0	
						0	7130123-95000210
						=====	1202900-95000210
E	KEYSTONE EAST			0.00	0.30	0	
						0	7130105-95000210
						=====	1202900-95000210
5	HP-MA	< 210	0.00	0.55		0	
		> 210	0.00	1.00		0	
			0.00			0	7130107-95000210
			=====			=====	1202900-95000210
7	MCP CARE		0.00	1.00		0	7130113-95000210
						=====	1202900-95000210
8	HLTH-PASS	< 365	0.00	0.80		0	
		> 365	0.00	1.00		0	
			0.00			0	7130111-95000210
			=====			=====	1202900-95000210
6	OTHER HMO		0.00	0.30		0	
						0	7130198-95000210
						=====	1202900-95000210
3	NO - FAULT		0.00	0.55		0	
						0	7130115-95000210
						=====	1202900-95000210
4	MOTHER INFANT CARE		0.00	1.00		0	
						0	7130199-95000210
						=====	1202900-95000210

(NON-LAB 76%)

		Acct. Bal.	Pat. Bal.			
M	0- 30	0.00	0.00	0.00	0.65	0
	31- 60	0.00	0.00	0.00	0.65	0
	61- 90	0.00	0.00	0.00	0.65	0
	91-120	0.00	0.00	0.00	0.65	0
	121-150	0.00	0.00	0.00	0.65	0
	151-180	0.00	0.00	0.00	0.65	0
	181-210	0.00	0.00	0.00	0.65	0
	211-365	0.00	0.00	0.00	0.65	0
	366-999	0.00	0.00	0.00	1.00	0
		0.00	0.00	0.00		0
M	< 180			0.00	0.63	0
	> 180			0.00	1.00	0
				0.00		0
				=====	=====	7130111-95000210
						1202900-95000210

Acct. Bal. Pat. Bal.

MCCBDRSV.WK3

CL 013804

C	0-30	0.00	0.00	0.00	0.30	0
	31-60	0.00	0.00	0.00	0.30	0
	61-90	0.00	0.00	0.00	0.30	0
	91-120	0.00	0.00	0.00	0.30	0
	121-150	0.00	0.00	0.00	0.30	0
	151-180	0.00	0.00	0.00	0.30	0
	181-210	0.00	0.00	0.00	0.30	0
	211-365	0.00	0.00	0.00	0.50	0
	366-999	0.00	0.00	0.00	0.80	0
		0.00	0.00	0.00		0

		Accl. Bal.	Pat. Bal.			
W	0-30	0.00	0.00	0.00	0.30	0
	31-60	0.00	0.00	0.00	0.30	0
	61-90	0.00	0.00	0.00	0.40	0
	91-120	0.00	0.00	0.00	0.40	0
	121-150	0.00	0.00	0.00	0.80	0
	151-180	0.00	0.00	0.00	0.80	0
	181-210	0.00	0.00	0.00	0.80	0

211-365	0.00	0.00	0.00	0.80	0	
366-999	0.00	0.00	0.00	0.80	0	
	0.00	0.00	0.00		0	C/I
					0	7130117-95000210
TOTALS			0.00			1202900-95000210

B
2

0.00	0.50	0	
0.00	0.50	0	
0.00		0	7130103-95000210
			1202900-95000210

P & T > 365
P & T < 365

0.00	1.00	0	
0.00	0.90	0	Med. Ass
0.00		0	7130102-95000210
			1202900-95000210

HILL BURTON (L)
CHARITY CARE (Z)

0.00	1.00	0	Charity Care
0.00	1.00	0	
0.00		0	7113100-95000210
			1202900-95000210

GRAND TOTALS

0	0	ERR

6,725,034

(6,725,034)

MEDICAL COLLEGE HOSPITALS
MAIN CLINICAL CAMPUS
MCC - OUTPATIENT
ANALYSIS OF RESERVES

SEQ NO 052 & 055
PRIV AM RESERVES
MONTH ENDED JUNE 30, 1997

06-Oct-98
08:05 AM

ALL F/C'S @ ACCT BALANCE =====	Acct. Bal. F/C "V"	Acct. Bal. F/C "S"	Acct. Bal. F/C "I"	Acct. Bal. F/C "G"	Total F/C V.S.I & G	Self-Pay Reserve
0-30	0.00	0.00	0.00	0.00	0.00	0.40 0
31-60	0.00	0.00	0.00	0.00	0.00	0.45 0
61-90	0.00	0.00	0.00	0.00	0.00	0.50 0
91-120	0.00	0.00	0.00	0.00	0.00	0.60 0
121-150	0.00	0.00	0.00	0.00	0.00	0.60 0
151-180	0.00	0.00	0.00	0.00	0.00	0.70 0
181-210	0.00	0.00	0.00	0.00	0.00	0.80 0
211-365	0.00	0.00	0.00	0.00	0.00	0.90 0
366-999	0.00	0.00	0.00	0.00	0.00	1.00 0
	0.00	0.00	0.00	0.00	0.00	0
F PATIENT CONTRACTS					0.00	1.00 0
A MA APPLICATION					0.00	1.00 0
Y MA APPLICATION - LAWYER					0.00	1.00 0
					0.00	0

ALL F/C'S @ PATIENT BALANCE =====	PAT. BAL. ALL F/C'S	PAT. BAL. S. V.I.G.F.I.A.Y	PAT. BAL. ALL OTHER F/C'S	Self-Pay Reserve
0-30	0.00	0.00	0.00	0.40 0
31-60	0.00	0.00	0.00	0.45 0
61-90	0.00	0.00	0.00	0.50 0
91-120	0.00	0.00	0.00	0.60 0
121-150	0.00	0.00	0.00	0.60 0
151-180	0.00	0.00	0.00	0.70 0
181-210	0.00	0.00	0.00	0.80 0
211-365	0.00	0.00	0.00	0.90 0
366-999	0.00	0.00	0.00	1.00 0
	0.00	0.00	0.00	0 Self-pay
			0.00	0 MONTH ENDED JUNE 30. 19
			=====	N/A NO ENTRY

			HMO		
H	HMO REG		0.00	0.25	0 7130104-95000210 ===== 1202900-95000210
D	HMO CAP		0.00	1.00	0 7130123-95000210 ===== 1202900-95000210
E	KEystone EAST		0.00	0.45	0 7130105-95000210 ===== 1202900-95000210
7	MCP CARE		0.00	1.00	0 7130113-95000210 ===== 1202900-95000210
5	HP-MA	< 210 > 210	0.00 0.00	0.55 1.00	0 0
			0.00 =====		0 7130107-95000210 ===== 1202900-95000210
8	HLTH-PASS	< 365 > 365	0.00 0.00	0.80 1.00	0 0
			0.00 =====		0 7130111-95000210 ===== 1202900-95000210
6	OTHER HMO		0.00	0.30	0 0 7130198-95000210 ===== 1202900-95000210
3	NO - FAULT		0.00	0.55	0 0 7130115-95000210 ===== 1202900-95000210
R 4	LAWYERS MOTHER INFANT CARE		0.00 0.00	1.00 1.00	0 0
			0.00 =====		0 7130199-95000210 ===== 1202900-95000210

TOTALS

0

0 7130117-95000210
1202900-95000210

MCCBDRSV WK3

CL 013810

				B/C
B	0.00	0.50	0	---
2	0.00	0.50	0	
	0.00		0	7130103-95000210
	=====		=====	1202900-95000210
P & T < 365	0.00	0.90	0	Med. Ass.
P & T > 365	0.00	1.00	0	
	0.00		0	7130102-95000210
	=====		=====	1202900-95000210
HILL BURTON (L)	0.00	1.00	0	Charity Care
CHARITY CARE (Z)	0.00	1.00	0	
	0.00		0	7113100-95000210
	=====		=====	1202900-95000210
GRAND TOTALS	0		0	ERR
	=====		=====	
	12,083,623			
	=====			
	(12,083,623)			
	=====			

MEDICAL COLLEGE HOSPITALS
MAIN CLINICAL CAMPUS
MCC - OUTPATIENT
ANALYSIS OF RESERVES

SEQ NO 053
ONCOLOGY RESERVES
MONTH ENDED JUNE 30, 1997

05-Oct-98
08:05 AM

ALL F/C'S @

ACCT BALANCE

	Acct. Bal. F/C "V"	Acct. Bal. F/C "S" "R"	Acct. Bal. F/C "T"	Acct. Bal. F/C "G"	Total F/C V, S, I & G	Self-Pay Reserve
0-30	0.00	0.00	0.00	0.00	0.00	0.40 0
31-60	0.00	0.00	0.00	0.00	0.00	0.45 0
61-90	0.00	0.00	0.00	0.00	0.00	0.50 0
91-120	0.00	0.00	0.00	0.00	0.00	0.60 0
121-150	0.00	0.00	0.00	0.00	0.00	0.60 0
151-180	0.00	0.00	0.00	0.00	0.00	0.70 0
181-210	0.00	0.00	0.00	0.00	0.00	0.80 0
211-365	0.00	0.00	0.00	0.00	0.00	0.90 0
366-999	0.00	0.00	0.00	0.00	0.00	1.00 0
	0.00	0.00	0.00	0.00	0.00	0
F					0.00	1.00 0
A					0.00	1.00 0
Y					0.00	1.00 0
					0.00	0

ALL F/C'S @

PATIENT BALANCE

	PAT. BAL. ALL F/C'S	PAT. BAL. S.V. I.G.F.I.A.Y.Z	PAT. BAL. ALL OTHER F/C'S	Self-Pay Reserve
0-30	0.00	0.00	0.00	0.40 0
31-60	0.00	0.00	0.00	0.45 0
61-90	0.00	0.00	0.00	0.50 0
91-120	0.00	0.00	0.00	0.60 0
121-150	0.00	0.00	0.00	0.60 0
151-180	0.00	0.00	0.00	0.70 0
181-210	0.00	0.00	0.00	0.80 0
211-365	0.00	0.00	0.00	0.90 0
366-999	0.00	0.00	0.00	1.00 0
	0.00	0.00	0.00	0
			0.00	0

Self-pay
0

MONTH ENDED JUNE 30, 1997
N/A NO ENTRY

H	HMO REG	0	0.00	0.00	0	7130104-95000210
					=====	1202900-95000210
D	HMO CAP			0.00	1.00	0 7130123-95000210
					=====	1202900-95000210
E	KEYSTONE EAST			0.00	0.45	0 7130105-95000210
					=====	1202900-95000210
5	HP-MA < 210	0	# of accts	0.00	2.090	0
	> 210			0.00	1.00	0
				=====	=====	0 7130107-95000210
						1202900-95000210
7	MCP CARE			0.00	1.00	0 7130113-95000210
					=====	1202900-95000210
8	HEALTHPASS			0.00	0.80	0 7130111-95000210
					=====	1202900-95000210
6	OTHER HMO			0.00	0.30	0
					=====	0 7130198-95000210
						1202900-95000210
3	NO - FAULT			0.00	0.55	0
					=====	0 7130115-95000210
						1202900-95000210
4	MOTHER INFANT CARE			0.00	1.00	0
				=====	=====	0 7130199-95000210
				0.00		
				=====	=====	1202900-95000210

(NON-LAB 76%)

		Acct Bal		Pat Bal				
M	0-30	0.00	0.00	0.00	0.65	0		
	31-60	0.00	0.00	0.00	0.65	0		
	61-90	0.00	0.00	0.00	0.65	0		
	91-120	0.00	0.00	0.00	0.65	0		
	121-150	0.00	0.00	0.00	0.65	0		
	151-180	0.00	0.00	0.00	0.65	0		
	181-210	0.00	0.00	0.00	0.65	0		
	211-365	0.00	0.00	0.00	0.65	0		
	366-999	0.00	0.00	0.00	1.00	0		
		0.00	0.00	0.00		0		
M	< 180			0.00	0.63	0		
	> 180			0.00	1.00	0		Medicare
				0.00		0		7130101-95000210
				=====		=====		1202900-95000210

		Acct Bal		Pat Bal				
C & W	0-30	0.00	0.00	0.00	0.30	0		
	31-60	0.00	0.00	0.00	0.30	0		
	61-90	0.00	0.00	0.00	0.30	0		
	91-120	0.00	0.00	0.00	0.30	0		
	121-150	0.00	0.00	0.00	0.30	0		
	151-180	0.00	0.00	0.00	0.30	0		
	181-210	0.00	0.00	0.00	0.30	0		
	211-365	0.00	0.00	0.00	0.50	0		
	366-999	0.00	0.00	0.00	0.80	0		
		0.00	0.00	0.00		0		C/I
				0.00		0		7130117-95000210
				=====		=====		1202900-95000210
TOTALS				0.00				

				Blue Cross
B	0.00	0.50	0	
2	0.00	0.50	0	
	0		0	7130103-95000210
	=====		=====	1202900-95000210
P & T < 365	0.00	0.90	0	
P & T > 365	0.00	1.00	0	Med Ass.
	0.00		0	7130101-95000210
	=====		=====	1202900-95000210
HILL BURTON (L)	0.00	1.00	0	Charity Care
CHARITY CARE (Z)	0.00	1.00	0	
	0.00		0	7113100-95000210
	=====		=====	1202900-95000210

GRAND TOTALS

0
=====

1,563,907
=====
1,563,907
=====

0
=====

ERR

MCC8DRSVWK3

CL 013816

MEDICAL COLLEGE HOSPITALS
MAIN CLINICAL CAMPUS
MCC - OUTPATIENT
ANALYSIS OF RESERVES

SEQ NO 054
SURGICAL RESERVES
MONTH ENDED JUNE 30, 1997

06-Oct-98
08:05 AM

ALL F/C'S @ ACCT BALANCE	Acct. Bal F/C "V"	Acct. Bal F/C "S"	Fin. Class "S" Acct. Bal F/C "P"	Acct. Bal F/C "G"	Total F/C V,S,I & G	Self-Pay Reserve
0-30	0.00	0.00	0.00	0.00	0.00	0.40 0
31-60	0.00	0.00	0.00	0.00	0.00	0.45 0
61-90	0.00	0.00	0.00	0.00	0.00	0.50 0
91-120	0.00	0.00	0.00	0.00	0.00	0.60 0
121-150	0.00	0.00	0.00	0.00	0.00	0.60 0
151-180	0.00	0.00	0.00	0.00	0.00	0.70 0
181-210	0.00	0.00	0.00	0.00	0.00	0.80 0
211-365	0.00	0.00	0.00	0.00	0.00	0.90 0
366-999	0.00	0.00	0.00	0.00	0.00	1.00 0
	0.00	0.00	0.00	0.00	0.00	0
F	PATIENT CONTRACTS				0.00	1.00 0
A	MA APPLICATION				0.00	1.00 0
Y	MA APPLICATION - LAWYER				0.00	1.00 0
					0.00	0

ALL F/C'S @ PATIENT BALANCE	PAT. BAL. ALL F/C'S	PAT. BAL. S.V. I.G.F.L.A.Y.Z	PAT. BAL. ALL OTHER F/C'S	Self-Pay Reserve
0-30	0.00	0.00	0.00	0.40 0
31-60	0.00	0.00	0.00	0.45 0
61-90	0.00	0.00	0.00	0.50 0
91-120	0.00	0.00	0.00	0.60 0
121-150	0.00	0.00	0.00	0.60 0
151-180	0.00	0.00	0.00	0.70 0
181-210	0.00	0.00	0.00	0.80 0
211-365	0.00	0.00	0.00	0.90 0
366-999	0.00	0.00	0.00	1.00 0
	0.00	0.00	0.00	0
				0

Self-pay
MONTH ENDED JUNE 30, 1997
N/A NO ENTRY

	HMO						
H	HMO REG	0	# of accts	0.00	700.00	0	7130104-95000210 1202900-95000210
D	HMO CAP			0.00	1.00	0	7130123-95000210 1202900-95000210
E	KEYSTONE EAST	0	# of accts	0.00	988	0	7130105-95000210 1202900-95000210
5	HP-MA < 210 > 210	0	# of accts	0.00 0.00	2,090 1.00	0 0	7130107-95000210 1202900-95000210
7	MCP CARE			0.00	1.00	0	7130113-95000210 1202900-95000210
8	HLTH-PASS			0.00	0.80	0	7130111-95000210 1202900-95000210
6	OTHER HMO			0.00	0.30	0	7130198-95000210 1202900-95000210
3	NO - FAULT			0.00	0.55	0	7130115-95000210 1202900-95000210
4	FAM.PLAN			0.00	1.00	0	

MCCBDRSV.WK3

CL 013817

				0.00		0	7130199-95000210
				=====		=====	1202900-95000210
(NON-LAB 76%)		Acct. Bal.	Pat. Bal.				
M	0-30	0.00	0.00	0.00	0.65	0	
	31-60	0.00	0.00	0.00	0.65	0	
	61-90	0.00	0.00	0.00	0.65	0	
	91-120	0.00	0.00	0.00	0.65	0	
	121-150	0.00	0.00	0.00	0.65	0	
	151-180	0.00	0.00	0.00	0.65	0	
	181-210	0.00	0.00	0.00	0.65	0	
	211-365	0.00	0.00	0.00	0.65	0	
	366-999	0.00	0.00	0.00	1.00	0	
		-----	-----	-----	-----	-----	
		0.00	0.00	0.00		0	
M	< 180			0.00	0.63	0	
	> 180			0.00	1.00	0	Medicare
				-----	-----	-----	
				0.00		0	7130101-95000210
				=====	=====	=====	1202900-95000210
		Acct. Bal.	Pat. Bal.				
C	0-30	0.00	0.00	0.00	0.30	0	
	31-60	0.00	0.00	0.00	0.30	0	
	61-90	0.00	0.00	0.00	0.30	0	
	91-120	0.00	0.00	0.00	0.30	0	
	121-150	0.00	0.00	0.00	0.30	0	
	151-180	0.00	0.00	0.00	0.30	0	
	181-210	0.00	0.00	0.00	0.30	0	
	211-365	0.00	0.00	0.00	0.50	0	
	366-999	0.00	0.00	0.00	0.80	0	
		-----	-----	-----	-----	-----	
		0.00	0.00	0.00		0	
		Acct. Bal.	Pat. Bal.				
W	0-30	0.00	0.00	0.00	0.30	0	
	31-60	0.00	0.00	0.00	0.30	0	
	61-90	0.00	0.00	0.00	0.40	0	
	91-120	0.00	0.00	0.00	0.40	0	
	121-150	0.00	0.00	0.00	0.60	0	
	151-180	0.00	0.00	0.00	0.60	0	
	181-210	0.00	0.00	0.00	0.60	0	
	211-365	0.00	0.00	0.00	0.60	0	
	366-999	0.00	0.00	0.00	0.80	0	
		-----	-----	-----	-----	-----	
		0.00	0.00	0.00		0	C/I
TOTALS				0.00		0	7130117-95000210
				=====	=====	=====	1202900-95000210
							Blue Cross
				0.00	0.50	0	
B				0.00	0.50	0	

2

P & T < 365
P & T > 365HILL BURTON (L)
CHARITY CARE (Z)

GRAND TOTALS

0.00	0	7130103-95000210
=====		1202900-95000210
0.00	0.90	0 Med Ass.
0.00	1.00	0
0.00		0 7130102-95000210
=====		1202900-95000210
0.00	1.00	0 Charity Care
0.00	1.00	0
0.00		0 7113100-95000210
=====		1202900-95000210
0	0	ERR
=====		
6,700,815		
=====		
(6,700,815)		
=====		

MEDICAL COLLEGE HOSPITALS
 MAIN CLINICAL CAMPUS
 MCCS - OUTPATIENT
 ANALYSIS OF SELF-PAY RESERVES TO A/R BALANCES
 MONTH ENDED JUNE 30, 1997

06-Jul-98
 08:05 AM

F/C	PATIENT TYPE	ACCOUNT BALANCE F/C'S V, S, I, & G			PATIENT BALANCE F/C'S H, D, E, S, 7, B, G, 3, 4, M, C, W, B, 2, P & T							ACCT BALANCE F/C'S F, L, A, Y, & Z		TOTAL	
		0-30	31-60	61-90	91-120	121-150	151-180	181-210	211-365	366-999					
	CLINIC	884,047.49	650,400.47	400,563.24	327,129.27	286,696.09	85,363.33	42,229.15	480,052.82	145,595.55	559,838.38	3,861,915.79	0.00		
	E/R	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	PRIV AMB	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	OSPU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	SSPU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL A/R	884,047.49	650,400.47	400,563.24	327,129.27	286,696.09	85,363.33	42,229.15	480,052.82	145,595.55	559,838.38	3,861,915.79			
	RESERVE %	40.0%	45.0%	50.0%	60.0%	60.0%	70.0%	80.0%	90.0%	100.0%	100.0%	83.3%			
	RESERVE AMT	353,619	292,680	200,282	196,278	172,018	59,754	33,783	432,048	145,596	559,838	2,445,895	0		
	RESV ON REV ACCR											0			
	RESV ADMIN W/O MISKEY											0			
	TOTAL RESERVE	353,619	292,680	200,282	196,278	172,018	59,754	33,783	432,048	145,596	559,838	2,445,895			

MEDICAL COLLEGE HOSPITALS
 MAIN CLINICAL CAMPUS
 MCC - OUTPATIENT
 ANALYSIS OF SELF-PAY RESERVES TO A/R BALANCES
 MONTH ENDED JUNE 30, 1997

06-Oct-98
 08:05 AM

F/C	PATIENT TYPE	ACCOUNT BALANCE F/C'S V, S, I, & G			PATIENT BALANCE F/C'S H, D, E, S, 7, B, B, 3, 4, M, C, W, B, B, 2, P & T							ACCT BALANCE F/C'S F, L, A, Y, & Z		TOTAL	
		0-30	31-60	61-90	91-120	121-150	151-180	181-210	211-365	366-999					
	CLINIC	884,047.49	650,400.47	400,563.24	327,129.27	280,096.09	85,363.33	42,229.15	480,052.82	145,595.55		559,838.38		3,861,915.79	0.00
	E/R	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00		0.00	0.00
	PRIV AMB	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00		0.00	0.00
	QSPU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00		0.00	0.00
	SSPU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00		0.00	0.00
	TOTAL A/R	884,047.49	650,400.47	400,563.24	327,129.27	280,096.09	85,363.33	42,229.15	480,052.82	145,595.55		559,838.38		3,861,915.79	
	RESERVE %	40.0%	45.0%	50.0%	60.0%	60.0%	70.0%	80.0%	90.0%	100.0%		100.0%		63.3%	
	RESERVE AMT	353,619	292,680	200,282	196,278	172,018	59,754	33,783	432,048	145,596		559,838		2,445,885	0
	RESV ON REV ACCR													0	
	RESV ADMIN W/O MISKEY													0	
	TOTAL RESERVE	353,619	292,680	200,282	196,278	172,018	59,754	33,783	432,048	145,596		559,838		2,445,885	

MCCBDRSV WY3

CL 013821

MEDICAL COLLEGE HOSPITALS - EPPI
RESERVE FOR ALLOWANCE CALCULATIONS - INPATIENT
FOR THE MONTH OF JUNE 30, 1997

SEQ 002

PER DIEM BAS	MEDICARE (M)	MEDICAID (P & T)	MA-MA APPS (A & Y)	TOTAL MA	MGD MAHPAS (B)
Inhouse	508,030	403,350	92,411	496,770	0
DNFB	177,831	310,840	217,781	528,400	0
Total A/R	685,870	713,999	311,172	1,025,171	0
Total # of Days	456	494	204	698	0
Reimbursement	508	955	955	0	500
Reimbursement	230,738	471,770	194,390	665,160	0
Reserve Amount	454,934	242,229	118,782	359,011	0
	66.35%	33.93%	33.93%	37.53%	35.02%
% OF CHARGE	COMM (C)	SELF-MA APP (A & Y)	SELF (S)	OTH HMO (B)	HMO (H)
Inhouse	14,639	41,967	110,255	0	15,797
DNFB	85,261	97,835	204,555	0	48,768
Total A/R	80,100	139,802	314,810	0	64,563
Reimbursement	75.00%	100.00%	100.00%	75.00%	0.00%
Reimbursement	60,075	139,802	314,810	0	0
Reserve Amount	20,025	0	0	0	64,563

COUNTY (K)	HEALTH PART (S)	BLUE CROSS (B & Z)	KEYSTONE (E)	MCP CARE (703)	PPO (LESS 703)
0	4,402	0	0	0	599,208
0	0	8,941	22,681	0	400,073
0	4,402	8,941	22,681	0	999,281
0	3	8	15	0	671
353	600	1,450	0	1,450	529
0	1,800	8,700	0	0	348,920
0	2,602	241	22,681	0	650,351
35.02%	50.11%	2.70%	100.00%	0.00%	65.08%

	ALLOCATION MA APPS (A & Y)
Inhouse	135,378
DNFB	315,595
Total A/R	450,974
Inhouse	2
DNFB	15
# cases	17
# days	295
MA %	69.0%
SELF %	31.0%

MEDICAL COLLEGE HOSPITALS - EPPI
SUMMARY OF A/R & RESERVE BALANCES
BY FINANCIAL CLASS
FOR THE MONTH OF JUNE 30, 1997

	A/R BAL	RESERVES	ADDITIONAL ENTRIES	RESV BAL	
MEDICARE	685,870	454,934	66.35%	454,934	230,735
MA-MA APPS	311,172	118,782	37.53%	118,782	194,390
MEDICAID	713,999	242,229	33.93%	242,229	471,770
MGD MAHPAS	0	0	0.00%	0	0
COUNTY	0	0	0.00%	0	0
HEALTH PART	4,402	2,602	59.11%	2,603	1,799
MCP CARE	0	0	0.00%	0	0
BLUE CROSS	8,941	241	2.70%	241	8,700
KEYSTONE	22,681	22,681	100.00%	22,682	(1)
COMM	80,100	20,025	25.00%	20,025	60,075
SELF	454,611	0	0.00%	0	454,611
OTHER HMO	999,281	650,381	65.08%	650,381	348,919
USHC	64,563	64,563	100.00%	64,564	(1)
TOTAL	3,345,420	1,574,418	0	1,574,422	1,770,998
INHOUSE TOT	1,701,278			47.00%	
DNFB TOTAL	1,554,143				
F/C SUMMARY	3,345,420				
VARIANCE	0	NO F/C CODE			

Inhouse & DNFB Balances per "Financial Class Summary Totals" (PA3110.306) Focus Report
Number of Cases per "Financial Class Summary Totals" (PA3110.308) Focus Report
Number of Days per "Summary Inpatient/Not Final Billed by F/C" (PA3110.307) Focus Report

MAIN CLINICAL HOSPITALS - EPPI
RESERVE FOR ALLOWANCES - JOURNAL ENTRY
INPATIENT
FOR THE MONTH OF JUNE 30, 1997

Description	Account	Center	Debit	Credit
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MCCBDRSV.WK3

CL 013822

Blue Cross Ato	7120103	95000230	241	
Medicare Allow	7120101	95000230	454,934	
Medicaid Allow	7120102	95000230	359,011	
US Healthcare	7120104	95000230	64,564	
Other HMO Ato	7120108	95000230	650,361	
Keystone Allow	7120105	95000230	22,662	
Managed MA AJ	7120111	95000230	0	
Health Part Ato	7120107	95000230	2,603	
Commercial All	7120117	95000230	20,025	
MCP Care Ato	7120113	95000230	0	
Reserve for Ato	1201900	95000230		1,574,422
Subtotal			1,574,422	1,574,422

Bad Debt Expe	8401100	95000230	0	
Reserve for Ba	1204100	95000230		0

Total			1,574,422	1,574,422
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Variance			5	
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* ENTRY BOOKED FOR EXPENSE IN ANOTHER ENTRY SEE J/E _____

ALLEGHENY UNIVERSITY HOSPITALS
MCP DIVISION - EPPI
RESERVE FOR ALLOWANCES BALANCES
INPATIENT (1201900 / 95001210)

09-Apr-97
03:45 PM

	6/30/96	03/31/97	06/30/97
Reserve on IH/DNFB (Unbilled)	(1,666,449)	(3,078,468)	(2,920,010)4
Resv on gross accts F/B la	(13,847)		(42,511) IM
Additional Reserve MA 5%	280,004	280,004	280,004
MA Apps FB @ Gross	(109,389)	(501,672)	(142,144)
Reserve Accts FB @ Gross			
General Accrual			
MC/MA Outlier Accrual			
A/R Unreconciled Difference			(41,695)
DC33 Reserve	(265,000)	(68,382)	(85,319) ▼
Bal. Reserve for Allowance	(1,774,681)	(3,368,518)	(2,951,675)3

4 2,920,010
2 1,574,422
1,345,588 B

B EPPI used to use a self-pay calculation to record contractual allowances. By using the self-pay method, AHERF was reserving for final billed accounts. AHERF changed its method of reserving for contractuals at EPPI to be consistent with the other hospitals. This difference relates to the new methodology.
EPPI did the following:
Decreased IH and DNFB by \$1.3 million
Increased the reserve on Commercial by \$360,000
Moved \$945,000 of contractual reserves to bad debt reserves.

ALLEGHENY UNIVERSITY HOSPITALS
MCP DIVISION
RESERVE FOR ALLOWANCES BALANCES
INPATIENT (1201900)

09-Apr-97
03:45 PM

	6/30/96	3/31/97	6/30/97
Reserve on IH/DNFB (Unbilled)	(11,412,085)	(14,036,960)	(9,821,923)1
Resv on gross accts F/B last day of mon	(1,194,992)	(1,534,312)	(899,612) IM
Adjust Reserve per P/A Memo	(114,669)	(114,669)	(114,669) I
IP Revenue Adjustment			
MA Apps FB @ Gross	(2,338,714)	(3,351,610)	(3,841,974) I
Accrue BC Indigent Pymt	(1,000)	(1,000)	(1,000) I
Reserve Accts FB @ Gross (per PA)	(508,799)		
DC33 Reserve	(155,000)	33,592	(21,446) ▼
A/R Unreconciled Difference			41,695

Bal. Reserve for Allowances (15,723,259) (19,004,959) (14,658,929)3

Sum 3 17,610,604 53-2

ALLEGHENY UNIVERSITY HOSPITALS
MCP DIVISION
RESERVE FOR ALLOWANCES BALANCES
OUTPATIENT (1202900)

09-Apr-97
03:45 PM

	6/30/96	03/31/97	06/30/97	
Reserve Gross Outpatient	(14,929,699)	(10,479,709)	(12,291,230)	A
Accrued MC With-holds	(29,809)	(29,809)	(29,809)	
General Accrual				
Reserve Unbilled O/P		(201,951)	(441,954)	
DC33 Reserve	(780)	(780)	(780)	
Bal. Reserve for Allowances	(14,960,288)	(10,712,249)	(12,763,773)	53-2
A				
Per Rollforward			12,291,230	
Per O/P Contractual Calc.			11,461,132	53-42
Difference			830,098	1m

AHERF
06/30/97

Working Paper Name: SCHC - Contractual Allowances 6/30/97
Working Paper Reference: 0053-57
Working Paper Type ☒: OLE

ST CHRISTOPHER'S HOSPITAL FOR CHILDREN
RESERVE FOR ALLOWANCE CALCULATIONS - INPATIENT (INVISIO
For the Month of June 1997

NOTE: This w/p represents the inpatient and outpatient bad debt calculations and the summary of reserves for bad debt for both inpatient and outpatient

☒ **Completed**

Completed By: Kristen Heinlein **Date:** 08/28/97 03:02:17 PM
Last Modified By: Christa L. Porter **Date:** 09/10/97 04:34:07 PM

☐ **Reviewed**

Christa L. Porter

☐ **Mark for Deletion**

Modification History:

Kristen Heinlein

CL 013826

ST. CHRISTOPHER'S HOSPITAL FOR CHILDREN
RESERVE FOR ALLOWANCE CALCULATIONS - INPATIENT (INVISION)
For the Month of June 1997

PER CASE BASIS	PA MA (A-01,Other) *	AL/DEL MA (A-02,04)	MA-MA APPS (U-10/11/12)	TITLE V (V)	TOTAL MA	CHAMPUS (C-11)	ALLOCATION MA APPS (U-10/11/12)
Inhouse DNFB							Inhouse DNFB
Total A/R	1,553,787	165,075	331,737	0	2,050,600	30,220	Total A/R
Inhouse DNFB							Inhouse DNFB
Total # of Cases Less Preadmissions	28 (2)	2 0	1 0	0 0	29 (2)	1 0	# cases
Net # of Cases	24	2	1	0	27	1	# days
Reimbursement Rate	7,148	8,750	7,148	75.00%	8,860	10,803	MA %
Reimbursement Amount	171,504	17,500	6,431	0	194,534	10,803	SELF %
Reserve Amount	1,382,283	147,575	325,306	0	1,855,164	28,417	
	89.0%	89.4%	98.1%		90.5%	72.5%	
PER DIEM BASIS	BLUE CROSS (BC (B-P-33/45)	MEDICARE (M)	US HEALTHCARE (H-05/09/72, P-04/07/00) *	OTHER HMO/PRO (H-09,Other, P-03/06,21,Other) *	KEYSTONE (H-30,P-51) *	HPARTNERS (H-25) *	MANAGED MA (H-30,N-40,Other) *
Inhouse DNFB							
Total A/R	378,308	0	181,278	204,212	191,358	572,418	774,217
Total # of Days	90	0	43	55	48	190	211
Reimbursement Rate	1,888	2,721	1,888	2,920	1,833	1,420	1,888
Reimbursement Amount	181,248	0	81,528	180,600	87,994	269,800	351,048
Reserve Amount	195,060	0	70,750	43,612	103,374	302,618	422,269
	51.0%		49.4%	21.4%	54.0%	52.8%	54.5%
PER DIEM BASIS:	COMMERCIAL (C-Other,W)	TOTAL COMM	SELF-MA APP (U-10/11/12)	SELF (U-01/09,19/32,On)	TOTAL SELF	DC33 (P-22)	CHARITY CARE (F-00)
Inhouse DNFB							
Total A/R	183,700	183,700	30,660	821,052	851,712	0	0
Total # of Days	35	35	3	120	123	0	0
Reimbursement Rate	80.00%	4,084	0	1,524	1,492	1,808	0
Reimbursement Amount	147,030	147,030	0	182,880	182,880	0	0
Reserve Amount	36,760	36,760	30,660	838,782	875,641	0	0
	20.0%	20.0%	100.0%	77.7%	78.7%		

*Adjusted for individual accounts which were cycle-billed during June 97 (written down to net realizable value at time of billing, but not appearing in June 30 A/R since not yet final billed).

	DIRECT CONTRACT (D)
Total A/R	0
Total # of cases	0
Reimbursement Rate	30.0%
Reimbursement Amount	0
Reserve Amount	0

ST. CHRISTOPHER'S HOSPITAL FOR CHILDREN
SUMMARY OF A/R & RESERVE BALANCES
BY FINANCIAL CLASS
For the Month of June 1997

	A/R BAL	RESERVES	ADDITIONAL ENTRIES DR	CR	RESV BAL	RESV %	NET A/R
PA MA	1,553,787	1,382,283			1,382,283	89.0%	171,504
NADEL MA	185,075	147,575			147,575	80.4%	17,500
MA-MA APPS	331,737	325,306			325,306	98.1%	8,431
TITLE V	0	0			0		0
CHAMPUS (Commercial)	39,320	28,417			28,417	72.5%	10,903
BLUE CROSS	378,306	195,060			195,060	51.8%	181,246
US HEALTHCARE	191,278	78,750			78,750	49.4%	81,528
OTHER HMO	204,212	43,612			43,612	21.4%	160,600
KEYSTONE	191,358	103,374			103,374	54.0%	87,984
HPAITHERS	372,410	302,616			302,616	82.9%	269,860
MANAGED R/A	774,217	422,289			422,289	54.5%	351,948
COMMERCIAL	163,799	36,780			36,780	20.0%	147,019
MEDICARE	0	0			0		0
SELF	821,042	638,782			638,782	77.7%	182,860
SELF-MA APPS	36,860	36,860			36,860	100.0%	0
DIST COUNCIL 33	0	0			0		0
DIRECT CONTRACTING	0	0			0		0
CHARITY CARE	0	0			0		0
TOTAL	5,411,029	3,742,663	0	0	3,742,663	69.2%	1,668,296
INHOUSE TOTAL	3,930,352						
DRFB TOTAL	2,844,205						
F/C SUMMARY TOTALS	6,774,556						
					Sum 1 =	675,641	3
VARIANCE	1,302,628	NO F/C CODE			2	3,742,663	
					3	675,641 A	
						3,067,022 4	

Inhouse & DRFB Balances per "Financial Class Summary Totals" (PA3110.300) Focus Report
Number of Cases per "Financial Class Summary Totals" (PA3110.308) Focus Report
Number of Days per "Summary Inpatient/Not Final Based by F/C" (PA3110.307) Focus Report

A. C&L notes that Self Pay should be deducted from the calculation because it is reserved 100% in the Allowance account.

AHERF
06/30/97

Working Paper Name: AGH - Contractual Allowance 6/30/97
Working Paper Reference: 0053-61
Working Paper Type [I]: OLE, Prepared by Client

AGH
Contractual Allowances
6/30/97

☒ **Completed**

Completed By: Kristen Heinlein **Date:** 08/27/97 12:54:29 PM
Last Modified By: Christa L. Porter **Date:** 09/10/97 04:34:07 PM

☐ **Reviewed**

Christa L. Porter

☐ **Mark for Deletion**

Modification History:

Kristen Heinlein
Brian W. Christian

CL 013869

AGH
Contractual Allowances
6/30/97

23-26-97
06:21 PM

CHARGE DIFFERENTIAL CALCULATION
JUNE 30, 1997

FILENAME:

SLIP:MACCTR:124UNO2PHYVALLBETOFFRST WKA

FILE NAME:	PERCENTAGES FOR GA. RECORDING							PRIOR MONTHS	CHRG DIFF	CONTRAC	CONTRAC
ALPHABETICALLY BY NAME OF FIRST HMO	CASES	DAYS	GROSS A/R	COLLECTION FACTOR	NET A/R	CHARGE DIFFERENTIAL	CHARGE DIFFERENTIAL	CHANGE DRA/CR	ALLOW GA. A/C #	ALLOW POSTING	
INPATIENT											
BLUE CROSS - ADULT (B)											
IN HOUSE	131	1,003	\$4,954,398	\$1,825	\$1,830,475	\$3,123,923	\$2,913,916				
DNFB	82	385	1,581,719	1,825	668,125	915,594	1,559,058				
	213	1,388	6,536,117		2,498,600	4,039,517	4,472,972	\$433,455	7120103		
BLUE CROSS - NURSERY (B)											
IN HOUSE	5	7	7,419	\$312	\$2,184	\$5,235	\$5,235				
DNFB	4	9	5,623	312	2,808	2,815	2,815				
	9	16	13,042		4,992	8,050	8,050	0	7120103	(\$433,455)	
COMMERCIAL INS. (C)											
IN HOUSE	24	186	790,905	0.8500	\$872,269	\$118,636	\$114,783				
DNFB	11	48	198,855	0.8500	169,027	29,828	39,088				
	35	234	989,759		841,296	148,464	153,870	\$5,406	7120190		
MEDICARE (MAJ)											
IN HOUSE	183	1,590	7,270,952	\$11,883 *	2,174,589	\$5,096,363	\$5,635,924				
DNFB	78	541	1,718,599	11,883	903,108	\$815,451	\$1,731,245				
	259	2,131	8,989,510		3,077,697	5,911,813	7,367,169	1,455,350	7120101	(1,455,350)	
MEDICAID (E, K&X)											
IN HOUSE	33	226	914,979	\$5,320 *	175,560	739,419	315,087				
DNFB	133	619	1,785,300	5,320	707,560	1,077,740	1,300,004				
FINAL BILLED (X)	259	n/a	1,788,079	5,320	1,377,880	410,199	400,919				
	425	845	4,488,357		2,261,000	2,227,357	2,016,009	(211,349)	7120102	211,349	
ALLEGHENY HMO (G)											
IN HOUSE	0	0	0	0.0000	0	0	0				
DNFB	0	0	0	0.0000	0	0	0				
FINAL BILLED	0	0	0	0.0000	0	0	0	0	7120150	0	
ACT. (A)											
IN HOUSE	7	95	405,338	0.6000	291,201	194,134	200,010				
DNFB	10	39	146,210	0.6000	87,726	58,484	88,757				
	17	134	631,548		378,927	252,818	288,766	36,148	7120190		
WORKERS' COMP (W)											
IN HOUSE	7	61	393,280	0.6200	243,834	149,446	65,336				
DNFB	5	18	38,928	0.6200	24,134	14,792	58,296				
	12	79	432,208		267,968	164,238	123,632	(40,607)	7120190		
GATEWAY (H)											
IN HOUSE	12	65	234,238	\$1,054	68,510	165,728	98,145				
DNFB	8	35	81,780	1,054	38,890	44,890	47,158				
	20	100	316,018		108,400	210,618	145,303	(65,315)	7120190		
OTHER HMO'S (H)											
IN HOUSE	75	872	2,431,170	0.7000	1,701,819	729,351	488,729				
DNFB	49	187	610,557	0.7000	427,390	183,187	492,804				
	124	859	3,041,727		2,129,209	912,518	981,533	69,015	7120190	(504,648)	
RESERVES - FYE 6/30/97:											
- Cushion - Other HMOs & additional 06/30/97 allows						0	500,000	500,000	7120190		
- Medicare IM & DNFB Outliers @ 06/30/97						(1,715,000)	(2,500,000)	(785,000)	7120101	785,000	
- Final billed - last day of month & other billed exceptions						1,500,000	1,500,000	0	7120101	(1,250,000)	
TOTAL INPATIENT			25,438,283		11,563,089	13,660,185	\$3-2	10,057,304	\$1,397,110	(\$2,647,110)	

* NOTE: Rates for Inhouse are in recognition that the majority of costs are incurred in the first few days of a stay and because no recognition is given relative to the outlier status of any cases (Inhouse, D.N.F.B. or Final Billed).

CL 013870

OUTPATIENT									
BLUE CROSS (B)	^	\$0	0.4800	\$0	\$0	\$0	\$0	7130103	\$0
MEDICARE (J&M)		12,514,897	0.4600	5,758,853	6,758,044	8,205,312	(552,732)	7130101	52,732
MEDICAID (F&X)	S	0	0.2000	0	0	0	0	7130102	0
M/A Out-of-State (K)	S	0	0.2000	0	0	0	0	7130102	0
ALLEGHENY HMO (G)		0	0.0000	0	0	0	(552,732)	7130150	0
HMO/PPO (H) # (FROM BILL GEDMAN)									
HealthAmerica	S	0	0.6000	0	0	0	0		
Preferred Health		0	0.7500	0	0	0	0		
Other HMO @ 70% Allow		0	0.3000	0	0	390	390		
Health Assurance	S	0	0.6000	0	0	0	0		
US Healthcare - Other		1,496,723	0.5000	748,362	748,361	829,845	81,484		
US Healthcare - MC, AGH & Premier		1,171,819	0.4000	468,728	703,091	842,023	138,932		
Health Plan Upper O	S	0	0.7000	0	0	0	0		
Diversified Group	S	0	0.6000	0	0	0	0		
Prudential Health		0	0.6000	0	0	0	0		
Aetna Health Partner B		0	0.7000	0	0	0	0		
Other HMO @ 30% Allow		52,541	0.7000	36,779	15,762	18,126	384		
Gateway		2,578,433	0.3000	773,530	1,804,903	1,624,962	(179,941)		
Keystone		56,638	0.7000	39,645	16,991	16,017	(974)		
Other HMO @ 40% Allow		353,496	0.6000	212,098	141,398	54,564	(88,834)		
Other HMO @ 60% Allow		706,503	0.4000	282,601	423,902	420,958	(2,944)		
Other HMO		0	0.6000	0	0	109,063	109,063		
Total HMO/PPO		8,418,151		2,561,743	3,854,408	3,913,948	59,540	7130190	(59,540)
WIC ACT 44 (W)	++	0	0.6000	0	0	0	0		
AUTO ACT 6 (A)	S	0	0.6000	0	0	0	0		
CHAMPUS (E)	# From Bill Gedman	60,814	0.6000	36,488	24,326	29,424	5,098	7130190	(5,098)
CUSHION - FYE 6/30/97 @									
Blue Cross O/P unposted allowances					500,000	1,000,000	500,000	7130101	
Unposted Allowances					500,000	500,000	0	7130103	
TOTAL OUTPATIENT - AGH		18,991,802		8,355,084	11,636,778 53-2	11,648,684	\$11,908	7130190	(\$11,908)
TOTAL INPATIENT AND OUTPATIENT \$44,430,148									
				\$19,918,173	\$22,796,973	\$27,705,989	\$2,409,018		

* - BC O/P A/R written down to net collectible at time of billing, effective 3-1-96 for FYE 6-30-96 & subsequent, therefore based on review of the affected Ins. Plan Codes with PFSG, determined that effective 3-31-96 the current portion (0-30 days) of the aging based on visit date to be excluded from Charge Diff. calculation. Such excluded portion to be increased by the next oldest aging category each subsequent month during FYE 6-30-96, so that MA O/P A/R completely excluded by December 31, 1996.

- Gross A/R amounts based on billed Insurance Plan code - source, Bill Gedman, Patient Accounting - see detail following.

@ - Such represents additional MC O/P reserves.

S - Auto Allowance posted by Medipac system at time of billing, therefore, no charge diff. required.

^ - BC O/P gross A/R per Focus O/P aging report @ 7-31-96 - aged from date of last service, as such property includes \$1,000,000 of \$1,398,437 BC advance truncated from the Medipac O/P aged trial balance due to a system limitation that only allows six digits left of decimal place for specific patient transactions/account balance.

++ - WIC O/P A/R written down to net collectible at time of billing, effective 5-1-96 & subsequent - confirmed such based on review of the average O/P WIC A/R account balance by aging category for accounts 0 - 60 days old (\$529/account) and accounts 61-120 days old (\$929/account), therefore the average account balance decreased \$400 or 43%. Such appears reasonable, therefore determined that effective 5-31-96 the current portion (0-30 days) of the aging based on visit date to be excluded from Charge Diff. calculation. Such excluded portion to be increased by the next oldest aging category each subsequent month during FYE 6/30/96, so that WIC O/P A/R completely excluded by February 28, 1997.

CL 013871

V.P.C.C.(SHE) BLUE CROSS(V)	IN HOUSE	9	75	94,638	\$528	\$39,600	\$55,038	\$50,648			
	DNFB	9	62	79,602	528	32,738	46,866	17,871			
		18	137	174,240		72,336	101,904	68,320	(\$33,584)	7120203	\$33,584
MEDICARE(T)	IN HOUSE	36	381	387,822	\$408	146,566	\$241,256	\$274,090			
	DNFB	18	202	243,382	408	82,012	161,370	54,130			
		54	583	631,204		228,578	402,626	328,220	(74,406)	7120201	74,406
MEDICAID(Y)	IN HOUSE	3	14	16,544	\$0	0	16,544	23,447			
	FINAL BILLED	8	N/A	47,126	0	0	47,126	172,603			
	DNFB	3	29	28,500	0	0	28,500	0			
		12	43	90,170		0	90,170	196,051	105,881	7120202	(105,881)
TOTAL INPATIENT C.C.C.(SHE)				\$895,813		\$300,914	\$595,000	\$593,000	(\$2,109)		\$2,109

CL 013872